Agenda
Audit Scotland Board

Tuesday 21 May 2024
Audit Scotland, 102 West Port, Edinburgh

1. **Private meeting of members**

2. **Welcome and apologies**

3. **Declarations of interest**

4. **Items to be taken in private**

Standing items

5. **Chair's report - verbal update**   For information

6. **Accountable Officer's report - verbal update**   For information

7. **Chief Operating Officer – verbal update**   For information

8. **Accounts Commission Chair's report - verbal update** For information

9. **Review of draft minutes:**

   - Board meeting: 27 March 2024   For approval
   - Audit committee meeting: 19 March 2024   For assurance
   - Remuneration and Human Resources committee meeting: For assurance
     19 March 2024

10. **Review of action tracker**   For assurance

Annual reporting

11. **2023-24 Annual report on information governance and
    security**   For assurance

12. **2023-24 Annual report on complaints**   For assurance

13. **2023-24 Annual Report Freedom of Information and
    Environmental Information**   For approval

Business planning, performance and governance

14. **Information Security Management Policy review**   For approval

15. **2024-28 Audit Scotland international engagement strategy**   For assurance

Items to be taken in private

16. **Stakeholder opinion and feedback**   For assurance

[Item to be taken in private to support the effective conduct of business, intended for future publication]

Conclusion

17. **Any other business**   For discussion

18. **Review of meeting**   For discussion

19. **Date of next meeting: 7 June 2024**   For information

Minutes
Board

Wednesday 27 March 2024, 10.00am
Audit Scotland, 102 West Port

AUDIT SCOTLAND

Present:

Alan Alexander (Chair)
Colin Crosby
Stephen Boyle
Jackie Mann
Jo Armstrong

Apologies:

There were no apologies

In attendance:

Vicki Bibby, Chief Operating Officer (Item 17)
Kenny Oliver, Executive Director of Innovation and Quality (Item 10)
Gemma Diamond, Director of Innovation and Transformation (Item 10, 16)
Michelle Borland, Head of Organisation Improvement (Item 10)
Stuart Dennis, Finance Manager (Item 11, 13)
Martin Walker, Director of Corporate Support (Item 12, 14)
Ian Metcalf, Corporate Performance Officer (Item 12,14)
Simon Ebbett, Communications Manager (item 15)
Morag Campsie, Head of Digital Audit (Item 16)
Phil Heywood, Project Manager (Item 16)
Antony Clark, Executive Director of Performance Audit & Best Value
John Cornett, Executive Director of Audit Services

Niki Ross, Forum Support Coordinator (Minutes)

1. Private meeting of Board members

The Board met privately and there were no matters arising.

2. Welcome and apologies

Vicki Bibby, Antony Clark, John Cornett, Kenny Oliver and Martin Walker, joined the meeting.

The Chair welcomed attendees to the meeting.

A particular welcome was addressed to Jo Armstrong, as this was her first full Board meeting.

3. Declarations of interest

Jo Armstrong advised of an interest in item 11 as a previous member of the Water Industry Commission for Scotland. Members agreed it was appropriate for Jo to remain.

4. Items to be taken in private

The Chair invited members to agree that items 15, 16 and 17 of the agenda be considered in private for the reasons stated on the agenda. The members agreed.

5. Chair's report – verbal update

The Chair advised of regular meetings with Stephen Boyle, Auditor General for Scotland and Accountable Officer and Vicki Bibby, Chief Operating Officer.

The Chair advised members that he had attended John Cornett's keynote session on financial planning and management. The Chair reflected that the session highlighted the need for reform and that we have the right people in Audit Scotland to assist in the process.

The Chair has had an introductory meeting with Jo Armstrong, Chair of the Account Commission.

The Chair confirmed that a response letter was sent to the Scottish Commission for Public Audit (SCPA) to acknowledge and respond to their recommendations on the budget submission. The budget was noted by SCPA in their report to Parliament. An SCPA session will take place on 24 June 2024 on audit modernisation. In addition, a session on the budget has been arranged for 30 September 2024 prior to the formal budget meeting in December 2024.

The Chair advised that he was interviewed by Wylie & Bisset, our internal auditors, on strategic planning.

The Chair attended Remco and Audit Committee on 19 March 2024.

The Chair advised that he has completed cyber security training.

Following discussion, the Board welcomed the update.

6. Accountable Officer's report – verbal update

Stephen Boyle invited the Board to note his regular engagement with the Chair and the Chair of the Accounts Commission.

Stephen advised that we have received the Best Companies survey results and that discussions will take place with Remco and the Board once data has been analysed. A high-level communications message has been sent to all staff and discussions will take place with staff in due course. Stephen confirmed that Audit Scotland has retained it's 'one to watch' status.

Stephen advised he has attended Parliamentary Public Audit Committee sessions following publication of section 22 reports on NHS Forth Valley, Scottish Prison Service, Water Industry Commission for Scotland as well as briefing committee on other areas such as income tax arrangements and infrastructure spending in Scotland.

Further engagement included meeting with MSP Ivan McKee on public sector reform, MSP Fergus Ewing on the Scotland deposit return scheme.

Stephen and Rebecca Seidel have also given evidence to the Net Zero Committee at the Scottish Parliament on the Scottish Government's arrangements to deliver on its climate change ambitions.

Stephen advised that he has had met with the Permanent Secretary in March 2024 and will be attending the round table event hosted by the Royal Society of Edinburgh in respect of public sector reform in Scotland – date to be confirmed.

Stephen and Vicki are continuing to hold engagement sessions with partners from the firms that Audit Scotland has appointed to explore their views on how the public sector is performing. Meetings so far have taken place with Grant Thornton and KPMG.

Stephen advised that he has been invited to participate in the Audit Wales staff conference in May 2024.

Following discussion, the Board welcomed the update.

7. Accounts Commission Chair's report – verbal update

Jo Armstrong advised that she has chaired two Accounts Commission meetings as well as engaging in a strategy session with colleagues from Audit Scotland on Best Value.

Jo has met with the First Minister, senior Civil Servants, SOLACE, COSLA and Improvement Service.

The Accounts Commission have also approved the recommendation of appointing Andrew Burns as the new Deputy Chair and are awaiting confirmation from the First Minister.

Jo confirmed that she has had a positive induction process and good support and engagement across the organisation.

Following discussion, the Board welcomed the update.

8. Review of minutes

Board special meeting: 28 February 2024

The Board noted the confidential minutes of the Board meeting of 28 February 2024, copies of which had been previously circulated. The Board noted they were an accurate record of the meeting.

Board meeting: 23 January 2024

The Board noted the minutes and confidential minutes of the Board meeting of 23 January 2024, copies of which had been previously circulated. The Board noted they were an accurate record of the meeting.

Remuneration and Human Resources Committee: 14 November 2023

The Board noted the minutes and confidential minutes of the Remuneration and Human Resources Committee meeting of 14 November 2023, copies of which had been previously circulated. The Board noted the minutes were an accurate record of the meeting.

Audit Committee: 14 November 2023

The Board noted the minutes of the Audit Committee meeting of 14 November 2023, copies of which had been previously circulated. The Board noted the minutes were an accurate record of the meeting.

9. Review of action tracker

The Board noted and approved the updated action tracker.

10. Strategic Improvement Programme: update

Gemma Diamond and Michelle Borland joined the meeting.

Kenny Oliver introduced the report on strategic priorities, copies of which had been previously circulated.

The Board was invited to:

- Note the progress with SIP projects summarised in this paper and the progress made improving the overall project and programme management approach for the SIP.

The Board discussed external costs and noted that until we undertake the market research phase to explore potential options an estimate of costs is provided in the report. The Board acknowledged that costs for both the Insights project and the Resource & Management Information can be accommodated within the 2024/25 and 2025/26 operational budgets. Members noted that we need to be prepared for potential scrutiny on costs by the SCPA.

During discussion, members noted that engagement has taken place with other national audit agencies and some of the firms we work with to establish the systems they have implemented, and costs associated with this.

Following discussion, the Board noted the programme update and was assured by the progress made to date.

Gemma Diamond and Michelle Borland left the meeting.

11. Operational budget

Stuart Dennis joined the meeting.

Stuart Dennis gave an overview of the operational budget, copies of which had been circulated previously.

The Board was invited to:

- Discuss the 2024/25 operational budget.

- Note the triennial Lothian Pension Fund valuation leads to a budget reduction of £286k in employer pension contributions and agree a communication approach with the Scottish Commission for Public Audit (SCPA) on this adjustment.

- Note the budget assumes a holiday pay accrual saving of £305k.

The Board noted the budget reduction saving of £286k and agreed that in terms of transparency and openness we would propose to SCPA that we use this money as a spend to save option to recruit five additional auditors on two-year fixed term contracts. This will help to accelerate the pace of audit delivery. Members agreed that our approach for the proposal should be framed around 'business as usual'. Members noted that further work will be carried out to quantify this additional resource.

Following discussion, the Board noted the report and agreed that preparation work can begin on recruiting the additional resources.

Action: Vicki/Stuart to prepare a proposal to SPCA on the spend to save option discussed by members.

Stuart Dennis left the meeting.

12. Q3 Corporate performance report

Ian Metcalf joined the meeting.

Martin Walker introduced the quarter three corporate performance report, copies of which had been circulated earlier, highlighting that performance overall was similar to quarter two performance and that we are continuing to develop our approach.

The Board was invited to:

- Review the performance in Q3 as set out below and in appendix 1.

- Consider the issues affecting performance, the actions identified and whether any additional management action is required.

During discussion, the Board reflected on the delayed audits and the financial implications it can have on additional fees.

The Board noted that the timeliness of audit delivery against planned sign-off dates is improving, and that resilience and capacity has been built into the process for potential slippages.

The Board reflected on the percentage of audit time that was recorded against the percentage of non-audit time and agreed that this could distort the figures. Non-audit time is related to the business support functions of the organisation which are mainly in the business areas of Corporate Services and Innovation & Quality. As part of the Resource and Management Information project, work is being undertaken to explore products which can deliver a better system for identifying costs on productivity across the organisation.

The Board discussed the challenges of delivery by the firms and acknowledged that we are currently engaging with them, and a strategic discussion will be needed at some point on the future audit market.

Following discussion, the Board noted the report.

Action: Martin to quantify the cost of delayed audits and inform the Board.

13. Q3 Financial performance report

Stuart Dennis joined the meeting.

Stuart introduced the quarter 3 financial performance report, copies of which had been circulated in advance, highlighting the financial results for the nine months to December 2023.

The Board noted the financial results for the nine months to 31 December 2023.

Stuart Dennis left the meeting.

14. Annual policy review: Freedom of information and environmental information requests and data protection

Martin gave a brief introduction on the annual policy review of Freedom of Information and Environmental Information Requests and Data Protection, copies of which had been circulated previously.

The Board approved both reports and noted the update in relation to potential future changes to the Data Protection legislation.

Ian Metcalf left the meeting.

Items taken in private

15. 2023-24 Annual report & accounts

Simon Ebbett, Communications Manager, joined the meeting.

Simon Ebbett introduced a mock-up of the new design for annual report and accounts, copies of which had been previously circulated.

The Board noted the report and approved the revised design.

Simon Ebbett left the meeting.

16. Audit modernisation project update

Gemma Diamond, Director of Innovation and Transformation, Morag Campsie, Head of Digital Audit and Phil Heywood, Project Manager, joined the meeting.

Kenny gave an update on the audit modernisation project, copies of which had been previously circulated.

The Board was invited to:

- Consider, and confirm they are content with the vision, objectives, scope (paragraphs 5 and 6) and high-level timeline for the project (page 11).

- Consider progress to date (paragraphs 10 to 37) and note planned priorities for the next period (paragraph 38). This includes preparing for the SCPA session (paragraph 40).

- Note the provisional budget range that's been developed to date (paragraphs 18 to 23) and the ongoing work to refine these and develop a better understanding of potential efficiencies. Costs will be refined as we gather further information from auditors, audit agencies, Scottish Government procurement and suppliers over the coming months.

During discussion, the Board reflected on the slippages that has occurred in some areas and were content that processes are in place to manage this.

Further discussion took place on elective external assurance and the role of the Board in terms of project assurance. The Board acknowledged that there needs to be the independence between the team working on the project and the external assessor.

Following discussion, the Board noted the programme update.

Gemma Diamond, Morag Campsie and Phil Heywood left the meeting.

17. Boardroom Apprentice Scheme

The Chair gave an overview on the Boardroom Apprentice Scheme, copies of which had been previously circulated.

The Board was invited to:

- Note the purpose of the Boardroom Apprentice Scheme.

- Agree that further work is undertaken to determine the costs and criteria for host organisations.

- Agree that Audit Scotland's participation is explored with the SCPA.

- Agree a report is brought back to a future meeting, likely May, to allow a decision on Audit Scotland participation in 2025.

During discussion, the Board noted that the scheme allows for the Boardroom apprentice to have full and open access to the meetings, although they are not a decision maker.

Following discussion, the Board noted the programme update and was assured by the progress made to date.

18. Any other business

There was no other business for discussion.

19. Review of meeting

The Chair invited members to comment on the papers and the conduct of the meeting.

The members welcomed the quality, content and comprehensive nature of the reports in supporting helpful and detailed discussion.

The Chair thanked everyone for their contributions.

20. Date of next meeting: 21 May 2024

The members noted the next meeting of the Audit Scotland Board is scheduled for 21 May 2024.

Minutes
Audit Committee

Tuesday 19 March 2024, 10.00am
Audit Scotland, 102 West Port, Edinburgh / MS Teams

Present:

Colin Crosby (Chair)
Jackie Mann
Jo Armstrong

Apologies:

In attendance:

Alan Alexander, Chair, Audit Scotland Board
Stephen Boyle, Accountable Officer and Auditor General for Scotland
Vicki Bibby, Chief Operating Officer
Martin Walker, Director of Corporate Support
Stuart Dennis, Corporate Finance Manager
Gemma Diamond, Director of Innovation & Transformation
Michelle Borland, Head of Organisational Improvement
Simon Ebbett, Communications Manager
David Robertson, Digital Services Manager
Jillian So, Alexander Sloan
David Jeffcoat, Alexander & Sloan
Graham Gillespie, Wylie & Bisset
Stephen Pringle, Wylie & Bisset
Niki Ross (Minutes)

1. Private meeting with Wylie & Bisset LLP

A private meeting was held with Audit Committee members, internal auditors, Wylie & Bisset and external auditors, Alexander Sloan.

2. Welcome and apologies

The Chair opened the meeting and welcomed everyone, and formally welcomed Jo Armstong to her first meeting as member of the Audit Committee following her appointment as Chair of the Accounts Commission.

Chair advised that there were no issues arising from the private meeting.

3. Declarations of interests

There were no declarations of interest.

4. Minutes of the last meeting: 14 November 2023

Audit Committee members reviewed and agreed the minutes of the 14 November 2023 meeting, copies of which had been circulated previously.

Audit Committee approved the minutes of the previous meeting.

5. Review of action tracker

Audit Committee members reviewed the action tracker, copies of which had been circulated previously.

Vicki Bibby gave an update on the action in relation to item 9 confirming that the meeting to discuss the next round of audit appointments had not yet taken place and would involve a wider discussion. Vicki confirmed that the meeting will take place shortly.

Audit Committee noted the tracker for completeness.

6. Internal audit report: Cyber incident response plan

Graham Gillespie, Wylie & Bisset, introduced the Cyber Incident Response Plan internal auditor report, copies of which had been circulated previously.

Graham confirmed that our Cyber incident response plan has been assigned a 'substantial' grading, acknowledging that a lot of good work and progress is being done in this area.

The report highlighted two issues as follows:

- The response plan is not fully operational and still needs finalised.

- A formal schedule is still to be developed to allow regular testing on each playbook.

Members acknowledged that this is a positive achievement in a very complex area. During discussion, members agreed that the Board should have more focus on cyber security given the potential risks in this area.

Audit Committee noted the internal audit report on the cyber incident response plan.

7. Internal audit report: Overall financial controls

Graham Gillespie, Wylie & Bisset, introduced the Overall financial controls internal auditor report, copies of which had been circulated previously.

Graham confirmed that the overall financial controls has been assigned a 'strong' grading and that there were no recommendations.

Audit Committee noted the internal audit report on overall financial controls.

8. Internal audit report: Progress report

Graham Gillespie, Wylie & Bisset, introduced the internal audit progress report, copies of which had been circulated previously.

Audit Committee noted that the internal audit work was on schedule and that a final update report for 2023/24 will be brought to Audit Committee meeting on 7 May 2024.

9. Implementation of internal audit recommendations progress report

Martin Walker provided an update of the recommendations from the internal audit reports, copies of which had been circulated previously.

Audit Committee was invited to:

- Note the progress on the implementation of outstanding audit recommendations.

During discussion, Audit Committee noted that some implementation dates had been extended but were assured that this was a result of specific circumstances and not due to any systemic failings.

Following discussion, Audit Committee was content to note report.

10. 2023-24 Internal audit report: Internal/external audit cooperation

Graham Gillespie, Wylie & Bisset, introduced the report on internal and external audit cooperation, copies of which had been circulated previously.

David Jeffcoat, Alexander & Sloan, and Graham advised that joint working is working well with continuous liaison throughout the year and there are no concerns.

Following discussion, Audit Committee noted the positive cooperation between internal and external audit.

11. 2023-25 Accounting policies, key accounting estimates & judgements and year end statutory accounts timetable

Stuart Dennis, Corporate Finance Manager introduced the proposed accounting policies, key accounting estimates and judgements to be included within the Notes to the 2023/24 accounts, copies of which had been circulated previously.

Audit Committee was asked to:

- Approve the 2023/24 Accounting policies, key accounting estimates and judgements.

During discussion, Audit Committee noted that the draft timetable has been agreed with the appointed auditor and is similar to last year, and that there are no substantive changes to the accounting policies.

Members discussed the pension situation and noted that the final pension figures will not be available until the end of April.

Following discussion, Audit Committee approved the 2023/24 Accounting policies, key accounting estimates and judgements.

12. 2024-25 External audit plan

David Jeffcoat, Alexander Sloan introduced the 2024/25 External audit plan, copies of which had been circulated previously.

David highlighted the potential risk to the financial statement in terms of the large adjustment to the pension as well as the potential disclosure risk that the new layout to the

Performance Report and Accountability Report is not compliant with the FReM.

Audit Committee noted the 2024/25 External Audit Plan.

13. Q3 financial performance report

Stuart Dennis, introduced the Q3 financial performance report, copies of which had been circulated previously.

Audit Committee was invited to:

- Note the financial results for the nine months to 31 December 2023.

- Discuss and note the main financial risk highlighted in paragraph 9.

Members noted that the budget underspend is pay related as we have been running at a higher vacancy level than planned. The main reason is a volume variance with the average vacancy level being 3% less than the funded establishment. This is largely due to challenges in finding the right people for the right job. Members agreed that next year we need to be more proactive in the way the underspend is managed by trying to ensure that we are operating with the planned number of staff.

Following discussion, Audit Committee noted the report.

14. Review of risk register

Martin Walker introduced the updated corporate risk register, copies of which had been circulated previously.

Audit Committee was invited to:

- Consider the updated risk register.

- Determine whether additional management action is required.

During discussion, members reflected on the emerging risks and noted that more detail will be reported in due course on some risks.

Further discussion took place on audit quality and the need to emphasise to stakeholders and the SCPA that audit quality is of vital importance and that we are managing both quality and delivery.

Following discussion, Audit Committee noted the report.

15. Risk deep dive – impact and reputation

Gemma Diamond, Michelle Borland and Simon Ebbett joined the meeting.

Martin Walker introduced the risk deep dive into two connected risks on impact and reputation, copies of which had been circulated previously.

Audit Committee was invited to:

- Consider the deep dive.

- Note the controls and actions in place.

- Identify any further management action which may be required.

During discussion, members reflected on the variety of evidence confirming that we have good impact and good reputation. This is seen in the positive feedback we receive as well as the positive media coverage.

During discussion, members reflected on the robust and comprehensive framework and how we are taking a more holistic approach in gaining better quality data to build up trend information to give us a better understanding of our impact. Members also noted that the impact framework would increasingly consider what impact our recommendations have on longer term outcomes.

Following discussion, Audit Committee noted the report.

Gemma Diamond, Michelle Borland and Simon Ebbett left the meeting.

16. 2024 Schedule of risk deep dives

Martin Walker introduced the proposed schedule for the risk deep dives in 2024/25 copies of which had been circulated previously.

Audit Committee was invited to:

- Note the criteria used in developing the draft schedule.

- Discuss the proposed deep dive schedule for 2024/25 at paragraph 11.

During discussion members noted that the results of the survey of members of the public would be available in April/ May and that, given the range of communications channels that exist, the monitoring of views/ opinions needs to reflect this diversity.

Members noted the value of carrying out the deep dives and the importance of ensuring there is sufficient time to give then due consideration. Members also discussed the sequencing of the risk deep dives and noted that there is scope to amend the schedule if needed.

Following discussion, Audit Committee approved the schedule of deep dives for 2024/25.

17. Review of risk management framework

Martin Walker introduced the revised risk management framework (RMF) for 2024/25, copies of which had been circulated previously.

Audit Committee was invited to:

- Note the review of the RMF.

- Approve the updated RMF.

Martin highlighted the proposed changes in relation to nomenclature, the ISMS risk register and the alignment of risk tools with the corporate plan.

Following discussion, Audit Committee approved the updated risk management framework.

18. Digital security update

David Robertson joined the meeting.

David Robertson, Digital Services Manager introduced the digital security update, copies of which had been circulated previously.

Audit Committee was invited to:

- Note the digital security risk profile.

- Note the ongoing and planned actions to mitigate digital risks.

- Note the new summary of threats in appendix 1 and the more detailed threat landscape.

Members noted the staffing challenges facing the digital services team and the impact it has had on planned work. There was discussion on the difficulties in recruiting in this area and members enquired about how we are collaborating with public sector colleagues to maximise the potential for economies of scale and manage resilience.

Following discussion, Audit Committee noted the report.

David Robertson left the meeting.

19. 2023-24 Q3 Data incidents/loss report

Martin Walker provided an update on data incidents that have occurred during quarter three 2023-24, copies of which had been circulated previously.

Audit Committee was invited to:

- Note this report.

- Note the actions taken to manage the risks.

Following discussion, Audit Committee noted the report.

20. 2024 Annual assurance and statement of control process

Martin Walker provided an overview of the annual assurance and statement of control process for 2024, copies of which had been circulated previously.

Audit Committee was invited to:

- Note this report.

Following discussion, Audit Committee noted the report.

21. 2024 Annual review of business continuity arrangements

Martin Walker introduced the annual review of business continuity arrangements, copies of which had been circulated previously.

Audit Committee was invited to:

- Note the annual review of our Business Continuity arrangements.

- Approve the Policy and Objectives attached as an appendix to this report.

- Note that the detailed incident recovery plans have been updated.

- Note that further minor revisions to the plans may take place during the year as appropriate (to reflect updates to team composition or amendments to contact details).

During discussion, members welcomed the cyber incident response plan being integrated into our business continuity arrangements and noted that there are alternative options for homeworkers to continue working if a cyber security event took place.

Following discussion, Audit Committee noted the report.

22. Any other business

There were no other items of business.

23. Review of meeting

The Chair invited those present to comment on the standard of the papers submitted and on the meeting itself. The feedback was positive.

24. Date of next meeting

The next meeting of the Audit Committee is scheduled for 7 May 2024.

The Chair thanked everyone for attending the meeting and for their participation.

Board action tracker 2024

AUDIT SCOTLAND

Meeting date	Item title	Action description	Due date	Responsible	Complete/ ongoing	Progress notes
21/11/2023	Board and committee meetings 2024	The Board agreed in principle to hold 21 May 2024 Board meeting in Glasgow, subject to works being completed and build in time after the board meeting for staff to join and meet with Board members	21/05/2024	Nicola Constable	Ongoing	**21/12/23**: Keeping on radar for progress on office build 19/02/24: Glagow office due for completion 3 June. Planning to hold June's Board meeting in Glasgow, however kept room booking in Edinburgh as a contingency. **15/04/24** - placeholder for Glasgow as the first choice but still to be confirmed depending on the Glasgow Estates work. **09/05/24:** June meeting won't be held in Glasgow as office completion not finalised.
21/11/2023	Board and committee meetings 2024	The Board agreed to review further options to visit other Audit Scotland office locations in 2024/25.	26/11/2024	Martin Walker	Ongoing	21/12/23: Keep on radar for new Chair's meeting in 2024.
27/03/2024	Operational budget	Prepare a proposal to SPCA on the spend to save option discussed by members.		Vicki Bibby	Complete	**09/05/24**: This was actioned as a letter to SCPA requesting to use these funds and the SCPA responded 2 weeks ago to confirm we can use these funds within our budget.
27/03/2024	Q3 Corporate performance report	Martin to quantify the cost of delayed audits and inform the Board.		Martin Walker	Ongoing	**09/05/24**: Ongoing
27/03/2024	Audit modernisation project	Executive Team to give further thought on setting up a workshop session with SCPA to discuss the audit modernisation project.	Sep-24	Vicki Bibby	Ongoing	20/02/24: Discussions ongoing with SCPA Clerks to hold a session in September as part of the SCPA Business Planning day. **15/04/24**: Set up with SCPA for 24 June. Now with Kenny's team to take forward design and delivery of material.

Annual report: Information governance and security 2023/24

Director of Corporate Support and Head of Digital Services

AUDIT SCOTLAND

Item 11
Meeting date: 21 May 2024

Purpose

1. This report provides assurance on our annual assessment of information governance and security management at Audit Scotland. This report forms part of a suite of assurance reports in support of the Accountable Officer's governance statement in the annual report and accounts.

Recommendations

2. Board is invited to:

    *   Note the contents of this report.

Background

3. The information governance and security management assurance process was introduced in 2009/10 and is an annual process.

4. The assurance process covers a review of our work on information governance, risk and security management, staff surveys, assurance checklists and horizon scanning for changing legislation.

5. The Knowledge, Information and Technology Governance Group (KITGG) oversee the arrangements for information governance, risk and security management within Audit Scotland. The KITGG includes colleagues from all business groups.

6. This report has been considered by the KITGG and Executive Team and it contributes to the Accountable Officer's governance statement for 2023/24.

Assurance and controls

7. The KITGG met seven times in 2023/24 to consider and discuss reports on information, knowledge, risk and technology issues. The information risk register was reviewed, discussed and updated on six occasions over the year.

8. In addition, the Information Security Management System (ISMS) Management Review group meet on a quarterly basis and is responsible for evaluating the effectiveness of information security. The group consider any potential weaknesses in information security and ways of implementing improvements. The group includes colleagues from all business groups.

9. Audit Scotland maintains its commitment to the Information Security Standard ISO 27001:2013. This is assessed through six-monthly surveillance audits that are led by an

external accredited body LRQA. The most recent surveillance audit took place in November 2023 and provided positive assurance. The next surveillance audit is scheduled for 28 and 29 May 2024. A new version of the Standard ISO 27002:2022 has been released and we have until 2025 to complete the transition. Planning work is already under way for this.

10. In June 2023, an Information security survey was issued to Audit Scotland staff. The survey was completed by 59.5% per cent of colleagues, a decrease of 1.8 per cent on the previous year's survey. The results indicate a good level of awareness and knowledge regarding information security practice throughout the organisation. There is evidence of good practice in many areas including being aware that everyone is responsible for digital information security and remaining cautious about opening external links or emails. The next Information Security Survey will be held again in November 2024 in line with reverting to the pre-pandemic cycle of 18 monthly surveys.

11. This year, the Information Asset Owners (IAOs) from each Business group completed the assurance review checklists for Accountable Officers and Boards and Records Management Compliance during March 2024. The findings from the annual assurance review checklists provide positive assurance about our information governance arrangements and also identify any areas requiring action.

12. We produced several briefing papers and blogs during the year to remind colleagues of our information and data security arrangements. This year they included:

- Freedom of Information blog in support of International Right to Know in September 2023.

- Information Management Policy updated in November 2023.

- The Data Protection Policy and the Freedom of Information and Environmental Information Policy update in April 2024.

13. During 2023-24 the Corporate Governance team posted four detailed blogs and five Viva Engage posts on data protection, information security and data incidents.

14. During 2023-24 the Digital Services Teams posted 132 Cyber Security Viva Exchange posts and 10 detailed blogs on SharePoint Online including targeting awareness of phishing attacks, guidance on securing personal devices and improving privacy settings.

Information governance and assurance

15. The Information Security Management Policy is scheduled for Executive Team review by correspondence on 6 May and the Audit Scotland Board on 21 May.

16. Digital Services produce digital security update reports on a six-monthly basis, and these are considered by the Executive Team and the Audit Committee.

17. Wylie & Bisset conducted an internal audit on the implementation of the Cyber Incident Response Plan in November 2023, which returned a substantial finding with two recommendations for improvement, these are scheduled to be resolved once the Digital Service Team reaches establishment.

18. In 2023/2024 Digital Services completed two NCSC accredited external penetration test which tested our external and internal network, AVD environment and new laptops against

new vulnerabilities and attack vectors. A total of 25 recommendations were made, no Critical, 1 High, 5 Medium and 19 Low all of which have been resolved or are being actioned.

19. In 2023/2024 Digital Services completed two ISO 27001:2013 surveillance audits focussing on Operations Security, Communications Security, Cryptography, Physical Security and Continuous Improvement. All Minor Non-Conformance (NC) raised have been resolved.

20. The DSMT collaborate and share best cyber security practice with colleagues in the Scottish Government, National Audit Office (NAO), Audit Wales and Northern Ireland Audit Office (NIAO) with our next meeting on the 2nd/3rd May 2024.

Cyber incidents in 2023/24

21. In October 2023 we experienced one directed attack resulting in a partial security breach which allowed limited access to our networks. No information was exposed, and no systems were damaged. Three external ransomware attacks also affected our businesses processes.

22. Recent cyber-attacks affected three bodies we audit, Comhairle nan Eilean Siar, NHS Dumfries & Galloway, and National Library for Scotland. All had or were actively sharing audit evidence files with us, and these files could be used as a vector to deliver malware. We have implemented additional security processes to mitigate against this vector being used to compromise our systems.

23. In early February 2024, a media monitoring and distribution company recently engaged by Audit Scotland, was disabled by a ransomware attack and was unable to provide its services over a prolonged period. We have identified future improvements to our mandated cyber-security procurement checks which when implemented may identify suppliers with weak security provisions and mitigate similar disruption.

Threats and risks for 2024/25

24. Three members of DST have accepted new roles outside Audit Scotland and the Digital Service Team is currently at 70% establishment. This is placing a significant constraint on delivery of projects including the additional components to the Cyber Incident Response Plan (CIRP). Based on the improvements delivered of the new Digital Security Specialist role, DSMT is seeking Executive Teams approval to refocus two of the vacant development posts to provide new support to ongoing cloud and security actions and deliver much needed resilience for these vital operations. The re-aligned team will also establish a Chief Information Security Officer (CISO) role to take on overall responsibility for cyber security and resilience.

25. With one partially successful directed threat, and three potential threats from attacks on actively audited bodies we continue to improve our backups, increase the security of our devices and authentication systems. Attackers will try different methods to obtain money via extorsion and we are aware of two significant new vectors of attack, the use of 'legitimate' accounts to exfiltrate our information poses a significant new threat and the use of third-party services for information sharing provides criminal gangs with a large source of data for exfiltration and extorsion.

26. Ransomware attacks still pose the most significant threat to our business functions, but we are observing a continuing trend away from traditional ransomware attacks that encrypt

victims' data using malware attacks as more effective immutable backups make encryption less effective. In its place we are seeing a rapid increase in attacks that exfiltrate data, without using malware. Instead, attackers use legitimate captured credentials to access a system, find confidential and/or personal data and copy them out of the network using "legitimate" methods and accounts.

27. To support this new method of data exfiltration we are witnessing greater attempts to capture or steal valid login credentials or to compromise third party authentication services. This new vector of attack has seen the number of ransomware victims increase significantly after a decline in 2022 and 2023. These new 'legitimate' attacks are specifically designed to avoid detection from traditional malware detection and defences; however, behavioural base cyber intrusion monitoring is effective against these new attacks.

28. Although there is an increasing focus on attackers using 'legitimate' compromised accounts the primary vector for cyberattacks attacks remains email phishing, using increasingly sophisticated AI generated emails and unpatched or zero-day vulnerabilities. However, there is a continuing and increasing threat from attacks that use supply chain services to exfiltrate information and then demand a ransom with file sharing and authentication services that provide access to tens of thousands of organisations information becoming increasingly targets by highly sophisticated attacks.

29. Most attacks continue to come from organised crime groups, the majority reportedly sheltered by states such as Russian, Iran and North Korea. UK public sector has been subject to significant cyber-attacks primarily encrypting ransomware attacks as evidenced by Comhairle nan Eilean Siar, the British Library and Canterbury City Council and Dover District Council. North Korea is actively using Cyber Crime as a substantial source of income via crypto currency to fund its weapon program. The UK and Scottish Government continue to warn of a significant risk from attacks directed at the public sector by state actors in response to the Russian military action in Ukraine, and we are now seeing destructive actions from both sides as they use Cyber War to attack their infrastructures.

Actions and improvements for 2023/24

30. This year Digital Services has completed on the following actions to improve our information security and governance:

- Implemented an 'always on VPN' that removes the need for multi factor authentication (MFA) every time a colleague remotely connects. MFA is mandatory for all external devices and connections and now requires colleagues to enter two numbers to confirm authentication.

- Implemented a Network Intrusion Prevention System which has now recorded a standard baseline of normal colleague activity which it uses with its 24/7 'AI' behavioural based monitoring to identify and, where necessary, block malicious activity.

- Reducing the risk of malware and potential zero-day attacks with a technology called AppLocker that only allows safe listed applications to run on Audit Scotland Secured laptops.

- Audit Scotland is now a hybrid working business. All colleagues are equipped with a laptop to work from the office, an audit site or from home. Colleagues are also supplied with mobile phones for telephony, Office Apps and to provide a 5G hotspot. All Audit

Scotland devices are required to have security updates applied as soon as possible and we notify colleagues of important security updates for their personal devices.

- Implemented a new backup solution that provides on-premises offline backups and will provide backups to a cloud-based immutable storage delivering unchangeable daily backups and continuing to maintain an 'air-gapped' immutable backup solution for MKI/Pentana data to provide an additional level of protection against a successful ransomware.

- A Cyber Incident Response Plan (CIRP) is now in place and underwent an internal audit in November 2023. This provided substantial assurance with two medium recommendations for improvement involving the regular testing of the threat playbooks and the completion of the unfinished elements of the document. Further implementation is on hold while we recruit the two new roles.

- Implemented an independent recovery workspace which is now fully active and tested regularly to ensure it provides a completely independent and high resilient Cyber Recovery environment.

- Begun the introduction of disposal policies that permanently delete unused or ephemeral information, preventing it from being used in a ransomware exfiltration attack. Teams' personal chats are now deleted after 7 days, and gradually deploying disposal policies that automatically delete any Audit Services client data on SharePoint that has been unused for two years.

- Training our colleagues via a new cybersecurity training programme which went live in August 2023. Designed to promote a cybersecurity culture and improve cybersecurity understanding amongst staff it delivers mandatory monthly, short (5-10 min) thematic training. This training has proved very engaging for staff, with an engagement/completion rate of 95%, and positive qualitative and quantitative feedback from colleagues. The training has successfully improved phishing resilience, reducing the 16.3% 'phish-prone' colleagues in August 2023 to 2.3% 'phish-prone' after our most recent January 2024 test.

- Successfully performed an annual systems recovery testing to test our recovery procedures and ensure we can recover all systems after a simulated incident.

- Completed an ISO re-certification audit in November 2023 with one Opportunity for Improvement on documentation management and continued certification to the Information Security Standard. A new improvement project to prepare for the considerable changes required for certification to the new ISO 27001:2022 standard is underway, and the next surveillance audit is scheduled for 28 & 29 May 2024.

- In November 2023 we carried out a NCSC accredited external penetration test which tested our external and internal network, AVD environment and new laptops against new vulnerabilities and attack vectors. A total of 25 recommendations were made, no Critical, 1 High, 5 Medium and 19 Low all of which have been or are actively being addressed.

Key information legislative and governance developments

31. There have been a number of developments to the information governance regulatory and legislative frameworks during the year, including work to improve our internal processes through certification and membership of information security workgroups to:

- Maintain ISO 27001:2013 certification and begin the transition to the new 2022 standard.

- Participate in Scottish Governments Public Sector Action Plan (PSAP) achieving the advanced tier of preparedness.

- Participate in the National Cyber Security Centre (NCSC) Cyber Security Information Sharing Partnership (CiSP).

Information governance, risk and security mitigation actions

32. We continue to make good progress in embedding information management and security into our corporate culture with:

- An established information risk hierarchy, from the Accountable Officer to the Senior Information Risk Officers and through to Information Asset Owners in business groups.

- A KITGG, chaired by the Director of Corporate Support, overseeing our information management and risk arrangements. The work of the KITGG is raised by IAO's at the leadership teams of all business groups where appropriate.

- Timely updates on any active or possible cyber security threats between the Digital Services Management Team and the Director of Corporate Support.

- The undertaking of data protection impact assessments in the event of policy/procedural changes.

- An information risk register, which is reviewed and updated every two months at KITGG.

- An annual evaluation of our information risk and security, through the completion of assurance checklists.

- Mandatory staff training on information security and data protection.

- Identifying cyber incident management training for the Executive Team.

- Identifying a new cyber training package that will be mandatory for all staff.

- The provision of a Chief Information Security Officer (CISO) role.

- Six monthly reporting on information risk and security to Executive Team and the Audit Committee.

Risk management

33. The KITGG maintains an information risk register which is reviewed at each of the meetings taking place over the year.

34. The register shows there are currently twenty-seven main information and security risks for Audit Scotland. Seventeen of these are active risks and ten are for monitoring due to the low net risk scores.

35. One of the active risks has a high gross risk score (red), thirteen have amber net risk scores defined as 'acceptable level of risk that requires constant active monitoring' and three have green net risk scores defined as 'acceptable level of exposure subject to regular active monitoring'.

Conclusion

36. The arrangements and results summarised above provide positive assurance on Audit Scotland's information governance and security.

Annual report on complaints 2023/24

AUDIT SCOTLAND

Director of Corporate Support

Purpose

1. This is the 2023/24 annual report on complaints received by Audit Scotland about its work. This report forms part of a suite of assurance reports in support of the Accountable Officer's governance statement in the annual report and accounts.

Recommendations

2. The Board is invited to:

   - Note the report.

Background

3. The Public Services Reform (Scotland) Act 2010 (the Act) required the Scottish Public Services Ombudsman to introduce a set of complaint handling principles, to which all public bodies must adhere.

4. The complaints procedure is a two-stage process, stage one is front line resolution. Stage two is for more complex complaints or those not resolved at stage one. The timescale for dealing with complaints are within 5 working days, for stage one, and 20 working days. For stage two.

5. Audit Scotland, the Auditor General and the Accounts Commission introduced a joint complaint handling process in December 2012. The joint complaints handling process was reviewed and updated in 2014 and again in December 2018.

6. In January 2020 the Scottish Public Services Ombudsman (SPSO) published a revised Model Complaints Handling Procedure (MCHP). The Ombudsman expected the revised MCHP to be fully implemented by 1 April 2021. The updated Audit Scotland MCHP was approved by the Board in September 2020, six months ahead of schedule.

7. The four key performance indicators (KPIs) required under the MCHP are included in this report:

   - Total number of complaints.

   - For each complaint stage the number and percentage closed within time scales.

   - Average working days to respond per stage.

   - The outcome of each complaint at each stage.

Complaints received

8. Complaints received about Audit Scotland are managed by the Corporate Governance Team (CGT). For those complaints dealt with at stage two the CGT will investigate the complaint. In some instances, to ensure independence or where specialist knowledge is required, the complaint is investigated at Director level. The Corporate Governance team maintains the register of complaints received.

9. The register shows there were four complaints received in 2023/24 (compared to three in 2022/23). Three complaints were not upheld and one was partially upheld.

    - Complaint one concerned dissatisfaction with time taken to respond to an issue of concern and the way the concern was handled. This complaint was not upheld.

    - Complaint two related to concerns by the complainant that Audit Scotland had misrepresented their issue of concern, that they were treated with a lack of respect and they were discredited by Audit Scotland's response. This complaint was partially upheld - in relation to timeliness of response.

    - Complaint three raised concerns that a candidate felt they had not been treated fairly as part of the recruitment process. This complaint was not upheld.

    - Complaint four expressed dissatisfaction with a lack of response to phone calls to Audit Scotland. The complaint was not upheld.

SPSO Complaint KPIs

Stage 1 closed with 5 days	Stage 1 closed with 5 days %	Stage 2 closed with 20 days	Stage 2 closed with 20 days %	Average working days to respond stage 1	Average working days to respond stage 2	Upheld	Partial	Not upheld
2	50%	3	75%	7	17	0	1	3

10. Three of the four complaints were dealt with within the specified deadlines. One complaint was late at stage two, by eight days. This was due to the complexity of the complaint and its consideration clashing with annual leave.

Appeals to the Scottish Public Services Ombudsmen (SPSO)

11. The Scottish Public Services Ombudsman Act 2002 (the Act) provides a framework for matters that can be considered by the SPSO for investigation.

12. There were no complaints to the SPSO During 202023/24.

Conclusion

13. The Board is invited to note the complaints made in 2023/24, the outcomes of those complaints and the management arrangements in place. This report concludes that there are no significant issues that should be brought to the attention of the Board.

Annual report: Freedom of information and environmental information 2023/24

Director of Corporate Support

Item 13
Meeting date: 21 May 2024

Purpose

1. This is the 2023/24 annual report to the Executive Team on our Freedom of Information (FOI) and Environmental Information Regulations (EIRs) arrangements, requests and performance. This report forms part of the suite of assurance reports in support of the Accountable Officer's governance statement in the annual report and accounts.

Recommendations

2. The Board is invited to:

   - Note the performance in 2023/24.

Background

3. Audit Scotland, the Auditor General and the Accounts Commission are subject to the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs).

4. Audit Scotland developed and implemented suitable joint arrangements, in 2005, for the discharge of FOISA/EIRs for all three bodies. These arrangements are reviewed on an annual basis.

5. The Scottish Ministers' Code of Practice on the discharge of functions by Scottish public authorities under FOISA and the EIRs require us to monitor our handling of information requests.

6. This annual report has been prepared to fulfil our FOI/EIR good practice requirements under the Scottish Ministers section 60 Code of Practice and incorporates our Scottish Information Commissioner (SIC) quarterly returns.

7. Since 1 April 2013 public bodies are required to submit their FOI and EIR handling statistics, to the Scottish Information Commissioner (SIC) on a quarterly basis. Audit Scotland has complied timeously with this requirement.

FOI/EIR overview for 2023/24

Governance

8. The Knowledge, Information and Technology Governance Group (KITGG) provides oversight of our FOI/EIR arrangements and reports its activity to Executive Team, the Audit

Committee and the Board as necessary. The Corporate Governance Team is responsible for day-to-day management of our FOI/EIR arrangements.

9. The FOI/EIR policy was reviewed by the KITGG and Executive Team and re-approved by the Board on 27 March 2024.

10. Staff acknowledged compliance with the extant policy via the Fit and Proper form in January 2024.

11. We reviewed our FOI publication scheme, in September 2023, to ensure it remains up to date.

Approach to requests

12. It is our policy to be as open and transparent as possible and our approach to FOI/EIR requests is to treat them as a 'business as usual' activity. This means that we normally supply information to those requesting it in the normal course of business and do so without treating them as FOI/EIR requests.

13. More complex 'business as usual' requests and all other requests, which may have to be considered by a FOI panel, are recorded in our FOI/EIR system.

14. Where it is appropriate, we may apply exemptions and exceptions to the information being requested. Audit Scotland has established a group of colleagues trained in considering FOI/EIR exemptions and exceptions to complex requests. Members of this group form a Freedom of Information Panel of three members. The membership of each panel varies to ensure independence and objectivity.

Statistics and Analysis

Number of requests received

15. Audit Scotland recorded 46 FOI and no EIR requests this year (compared to 70 FOI requests in 2022/23). These were received as follows:

Requests received	2023/24		2022/23	
	FOI	EIR	FOI	EIR
Q1 (April – June)	7	0	15	0
Q2 (July – September)	10	0	14	0
Q3 (October – December)	8	0	14	0
Q4 (January – March)	21	0	27	0
Total	**46**	0	70	0

Type of requestor

16. We categorise the requests we receive for analysis purposes. This year we received requests from the following sources:

Requester type	2023/24		2022/23	
	FOI	EIR	FOI	EIR
Media	3	0	8	0
MSP/MP	1	0	18	0
Organisation	23	0	13	0
Members of the public	15	0	29	0
Public Body	4	0	2	0
Total	**46**	0	70	0

Focus of requests

17. Themes emerging from the information being requested are:

- 39% - Data held on other organisations.

- 28% - Audit Scotland's governance, policies, procedures or expenditure.

- 24% - Contract information: Information technology, equipment, other contracts.

- 9% - Reports, draft reports and correspondence relating to those reports.

Responding to requests

18. FOISA and the EIRs require public bodies to reply to requests within 20 working days and within 40 working days for complex EIRs.

19. Audit Scotland met this requirement for 93 per cent of the requests. One request was late, two did not proceed as clarification was not provided and one was withdrawn.

20. Information requested was released in full on 28 (62%) occasions, partially released on three (7%) occasions and the information requested was not held by us on 11 (24%) occasions. In addition, one requests were withdrawn and two were did not proceed as clarification was not provided.

Cost of administrating and responding to requests

21. The time spent on specific requests is generally recorded to the job code for the audit work concerned. In addition, the time spent on FOI/EIR training is coded to the general learning and development job code.

22. We have a dedicated time recording code to cover administering our FOI systems and procedures, replying to some requests and dealing with complex requests at FOI panels.

23. In 2023/24 11 colleagues recorded 305 hours to this code (compared to 385 hours in 2022/23). This equates to approximately £7,467(compared to £11,614 in 2022/23) using the average hourly rate from the Time Recording System.

24. It is acknowledged that the full cost to Audit Scotland of complying with FOI/EIRs will be higher due to the way some FOI/EIR work and training is recorded.

Charging for dealing with requests

25. Public bodies can make charges for dealing with FOI and EIR requests.

26. We issued no fee notices in 2023/24.

27. Public bodies are also able to refuse a request where it will cost more than £600 to process. Where public bodies estimate the cost to be greater than £600, they are to inform the requester that they may be able to supply some information if they narrow their request.

28. No requests were refused on excessive cost of compliance this year.

FOI/EIR panels, reviews, and appeals

29. Two FOI Panels were convened in 2023/24 to consider applying exemptions to some or all the information being requested.

30. One Panel agreed to apply exemptions relating to commercial interests, confidentiality and personal information. After considering the public interest test, the other panel agreed to release the information in full.

31. Where an applicant is not satisfied with our initial response to their request, they can ask Audit Scotland for a review. In 2023/24 there were no requests for a review.

32. If an applicant remains dissatisfied with how we dealt with their request after a review they can make an appeal to the Scottish Information Commissioner (SIC). There were no appeals to the SIC this year.

FOI/EIR Training

33. Audit Scotland staff undertake basic FOI/EIR training when they join Audit Scotland and training is now being issued through Audit Scotland Learning Management system and certification will be done every two years. All colleagues were asked to complete FOI training in March/April 2024 and the next round will be 2026. In addition, staff updates are published when changes to legislation occur.

Conclusion

34. The report concludes that our FOI/EIR arrangements are working well and that there are no significant issues which require to be brought to the attention of the Board.

Information Security Management Policy review

Digital Project Manager

AUDIT SCOTLAND

Purpose

1. This report has been prepared to present the Information Security Management Policy to the Audit Scotland Board for annual review and sign off. The policy was reviewed by the Executive Team on 8 May 2024 and recommended for approval.

Recommendations

2. The Board is invited to:

   - Note the annual review of the Information Security Management Policy.

   - Approve the policy.

Background

3. As an organisation, Audit Scotland are not only responsible for securely managing our own information but also that of our clients. The Information Security Management Policy (ISMP) sets out the objectives that will help us to protect and securely manage all information we hold.

4. This refreshed policy was approved by the Knowledge, Information, Technology and Governance Group (KITGG) in April and Executive Team on 8 May 2024.

5. The ISMP is attached as an appendix and the amendments are highlighted as tracked changes.

Considerations

6. We currently comply with the requirements of the information security standard ISO 27001:2013, with all our information security policies and procedures subject to ISO surveillance audit by a UKAS accredited body every six months.

7. The journey to work towards certification to ISO 27001:2022 is now underway and includes the need to expand our policies to meet both the requirements of ISO 27001:2022 requirements and ISO 27001:2013. Changes identified in ISO 27001:2022 that are applicable to the ISMP have been captured as part of this review process.

8. Executive Team reviewed and approved updated Information sensitivity classifications during the annual review of the Information Acceptable Use Policy on 8 May 2024 and as a result the new classifications have been updated in this policy. This change is aligned with UK GDPR and introduces a new subcategory of Personal information for sensitive personal information.

9. There are no major changes being proposed to the Objectives section of the policy, with KITGG validating the effectiveness of these objectives through delivery of actions assigned to each and reported through our ISMS Framework. Evaluation of objectives is a new requirement of ISO 27001:2022.

10. Once approved, the policy will be published for all interested parties to access, internally on our Staff Handbook and externally on the Audit Scotland website.

11. Compliance with the policy is a requirement and confirmation of this is checked through the annual 'Fit and Proper' process.

12. The approval of this policy by the Executive Team and the Board is a positive way of demonstrating at ISO surveillance audits that information security is a priority for Audit Scotland. The next ISO audit is scheduled for 28 & 29 May 2024.

Conclusion

13. The Information Management Security Policy is an important part of our digital security and information governance arrangements. It is subject to annual review by the KITGG, Executive Team and the Board.

AUDIT SCOTLAND

Information Security Management Policy

Owned and maintained by:	Digital Services / Head of Digital Services
Date checked/ created:	KITGG approved April 2024, Executive Team 8 May 2024
Next review date:	For Board review May 2024

Introduction

1. This policy sets out that in respect of the information Audit Scotland holds and processes it will have arrangements in place to:

   - protect and maintain the confidentiality, integrity, quality, and availability of all the information it holds and processes

   - manage all the information it holds and processes to meet its contractual, legal, and regulatory obligations.

2. This policy aligns to the Audit Scotland Corporate Plan.

3. This policy is supported by the Information Security Management System documentation shown in the diagram at Appendix 1.

Scope

4. This policy is mandatory for all employees, contractors and consultants employed by Audit Scotland. Failure to comply with this policy and supporting information security policies may result in disciplinary action.

5. This policy covers all regulations, legislation and contracts that affect Audit Scotlands information security.

6. This policy is made available to all interested parties.

7. Where appropriate and necessary individual policies state the requirements and processes for handling exemptions and exceptions.

8. **Information sensitivity classifications**

9. Information will be managed in accordance with the Audit Scotland Information classifications as below:

   - Public – Information which has been published or would be readily released under a Freedom of Information (FOI) request

Commented [NP1]: New ISO 27001:2022 standard requirement (a) to refer to alignment with Business Strategy

Commented [NP2]: New ISO 2022 requirement 5.1 (b)

Commented [NP3]: ISO 2022 requirement (g)

Commented [NP4]: Sensitivity added as the term Sensitivity labels will be use in SharePoint, so this will help associate with them once in use

Commented [NP5]: Information classifications feature heavily across ISO 2022 and links with how we manage physical security. Recommend building this section back into our info sec policies.

- Controlled – Information that has not yet been published and would require review before sharing with others

- ~~Personal – Information as defined under Data Protection legislation and would not be released unless it is lawful to do so.~~

- Personal – Information defined as personal data by the UK Data Protection legislation (UK GDPR) and would not be released unless it is lawful to do so. Any information that can identify an individual is defined as Personal.

  o Protected Personal – A sub category of Personal Information that covers sensitive personal information that comprises of:

    ▪ Information classified as "special categories of personal data" under UK GDPR – Race, ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data, health data, sex life or sexual orientation.

    ▪ *Detailed unique financial data*, for example a salary or pension amount and *unique identifiers* used for personal life, for example personal mobile number, NI number, Passport Number or Driving Licence number.

Information Security Objectives

~~4.~~10. Audit Scotland will:

- ~~treat~~ treat information security as business critical, whether that be for Audit Scotland information or client data managed by Audit Scotland and meet legislative and regulatory requirements (including intellectual property rights)

- seek to ensure the confidentiality, integrity and availability of Audit Scotland's and client owned information, held by, and managed by Audit Scotland

- produce, maintain, and test business continuity plans to ensure the availability of its information and information systems

- ensure that wherever possible its information is open, not restricted by financial or legal agreements

- ~~meet legislative and regulatory requirements (including intellectual property rights)~~

- comply with all relevant data protection regulations and implement privacy by design in all information systems

- identify and implement appropriate controls for information assets proportionate to levels of risk

- manage information security risks to an acceptable level, as defined in the Risk Framework

- communicate all appropriate information security policies to all employees, contractors, consultants, clients and other stakeholders

- allocate individual accountability for compliance with all appropriate information security policies, standards, guidance and procedures

- report and investigate all information security breaches, whether actual or suspected and ensure they are reported and investigated in line with approved policies.

- continue to improve information security management and training to raise awareness of the importance of information security regularly to our colleagues,

- develop, implement, and maintain an Information Security Management System (ISMS) in accordance with guidance contained within ISO/IEC 27001:2013 standard.

Roles & Responsibilities

5.11. Audit Scotland's Board through its Audit Committee has oversight of risks, including information risks.

6.12. Audit Scotland's Accountable Officer, with support from the Executive Team, has overall responsibility for ensuring this policy is effectively implemented and delivered.

7.13. Audit Scotland's Senior Information Risk Officer (SIRO) is the Chief Operating Officer, who is responsible for the overall management of the organisation's information risks.

8.14. The Digital Services Management Team (DSMT) ensures the latest updates are provided to Senior Management demonstrating leadership and commitment to ISO 27001.

9.15. A 6-monthly update on Digital Security is provided to Executive Team and then the Audit Committee.

10.16. Audit Scotland's Executive Team will implement and manage appropriate controls to enable conformance to information security policies within their own areas of responsibility and will ensure individual accountability for control performance.

11.17. The Knowledge, Information and Technology Governance Group (KITGG) will support the Accountable Officer, Senior Information Risk Officer and Executive Team by assessing and mitigating information security risks and threats through standing agenda items on Digital Security and Corporate Risk Register review, both providing assurance.

12.18. The KITGG will maintain this policy and associated information security policies ensuring they are communicated, reviewed, and updated in response to changes in risks faced by Audit Scotland, legislation, and internal operational working practices.

Commented [NP8]: ISO 2022 5.2 - Allocation of information security roles and responsibilities should be done in accordance with the information security policy and topic-specific policy.

Title update to reflect the content of the policy which does already cover roles and responsiblities. Makes it easier when directing an ISO auditor to evidence.

Commented [NP9]: ISO 2022 requires that our policy should take into consideration the Business Strategy and it's requirements. KITGG discussion and agreed Business Plan to be included in visio diagram in Appendix.

Commented [NP10]: ISO 2022 refers to threats as well as risks 5.1 (c) - we already consider threats through our ISMS Statement Of Applicability where annually we map threats to ISO controls or consider potential new threats.

13. The KITGG will review and monitor all information security policies and our performance in meeting their requirements is monitored and reviewed on an annual basis.

14.19. The DSMT will maintain the Digital Services Strategy, information security standards, guidance and procedures ensuring they are communicated, reviewed, and updated in response to changes in risks faced by Audit Scotland, legislation, and internal operational working practice.

15.20. The Digital Services Team will deliver the Digital Services Strategy ensuring that all the Audit Scotland's digital systems and services provide an environment that is independent of location, where colleagues can work safely, securely, and effectively, while supporting high quality audit work.

16. The Corporate Governance Manager (CGM) is the designated Data Protection Officer for Audit Scotland is, responsible for updating Audit Scotland's Data Protection Policy, . In addition, the CGM is the organisation's Records Manager managing data subject access requests, and providing governance and compliance advice to staff.

> **Commented [NP11]:** Updated title to reflect vacant post and Interim DPO role sitting with Head of Digital Services.

17.21. Information Asset Owners must understand what information is held by their business group/teams, and approve the permissions required to access it.

18.22. All Managers will be responsible for implementing and communicating appropriate information security policies, guidance, and procedures.

19.23. All employees, contractors and consultants employed by Audit Scotland are required to play an active role in the protection of Audit Scotland's assets and treat information security appropriately, in order that this purpose can be achieved.

Objectives Evaluation

24. Evaluation of our information security objectives in section 10 is reported through KITGG.

> **Commented [NP12]:** New requirement to evaluate objectives ISO 2022 Management clause 6.2. Extension of process described in ISMS Framework, document owner KITGG

Change Log

Date	Author	Description
13/05/20	Digital Services Manager	Annual refresh, additional objective included, CGM role updated and removed reference to Cyber Essentials Plus as superseded by ISO 27001. Board approved.
22/09/21	Digital Services Manager	Delayed annual refresh, minor change to responsibilities to include the Digital Services Strategy and Digital Services Team. KITGG and Management Team approved, with final sign off by the Audit Scotland Board on 22/09/21.

17/05/22	Digital Services Manager	Annual effectiveness review of policy and review timing aligned with all other ISMS documentation. Renamed Commitments section to be aligned with ISMS Framework & Scope. Additional objectives included with an emphasis on risk and raising awareness of information security. ISMS environment diagram updated to reflect document changes. Board approved.
23/05/23	Head of Digital Services	Annual review and approval of the policy by KITGG, Executive Team and the Audit Scotland Board. Minor updates made including the addition of a reference to training.
March 2024	Head of Digital Services	Annual review of policy by KITGG in March, then for review and approval by ET and the Board. Updates reflecting compliance with ISO 27001:2013 and the new standard ISO 27001:2022.
May 2024	Head of Digital Services	Approved by Executive Team 08/05/24. For final sign off by the Board.

Appendix 1

Audit Scotland ISMS documentation

May 2024

Board / Executive Team approval

Audit Scotland Corporate Plan

Information Security Management Policy

Records Management Policy

Data Protection Policy

Information Acceptable Use Policy

Data incident & loss procedure

KITGG approval

Digital Access Control Policy

Clear desk & screen policy

Supplier Information Security Policy

Mobile device & Teleworking Policy

Working with personal devices Policy

Backup, Replication & Retention Policy

Physical Security Policy

Information Management Policy

Digital Security Policy

DSMT approval

Secure Development Policy

Encryption Policy

Digital information disposal policy

Change Control Procedure

Digital systems access Standard

Secure build Standard

Device & Data loss Standard

Operating procedures Standard

Secure Authentication Standard

Encryption & Destruction Standard

Personal device security Standard

Malware protection Standard

Digital Incident Management Procedure

Asset Management Procedure

ISMS Corporate documentation
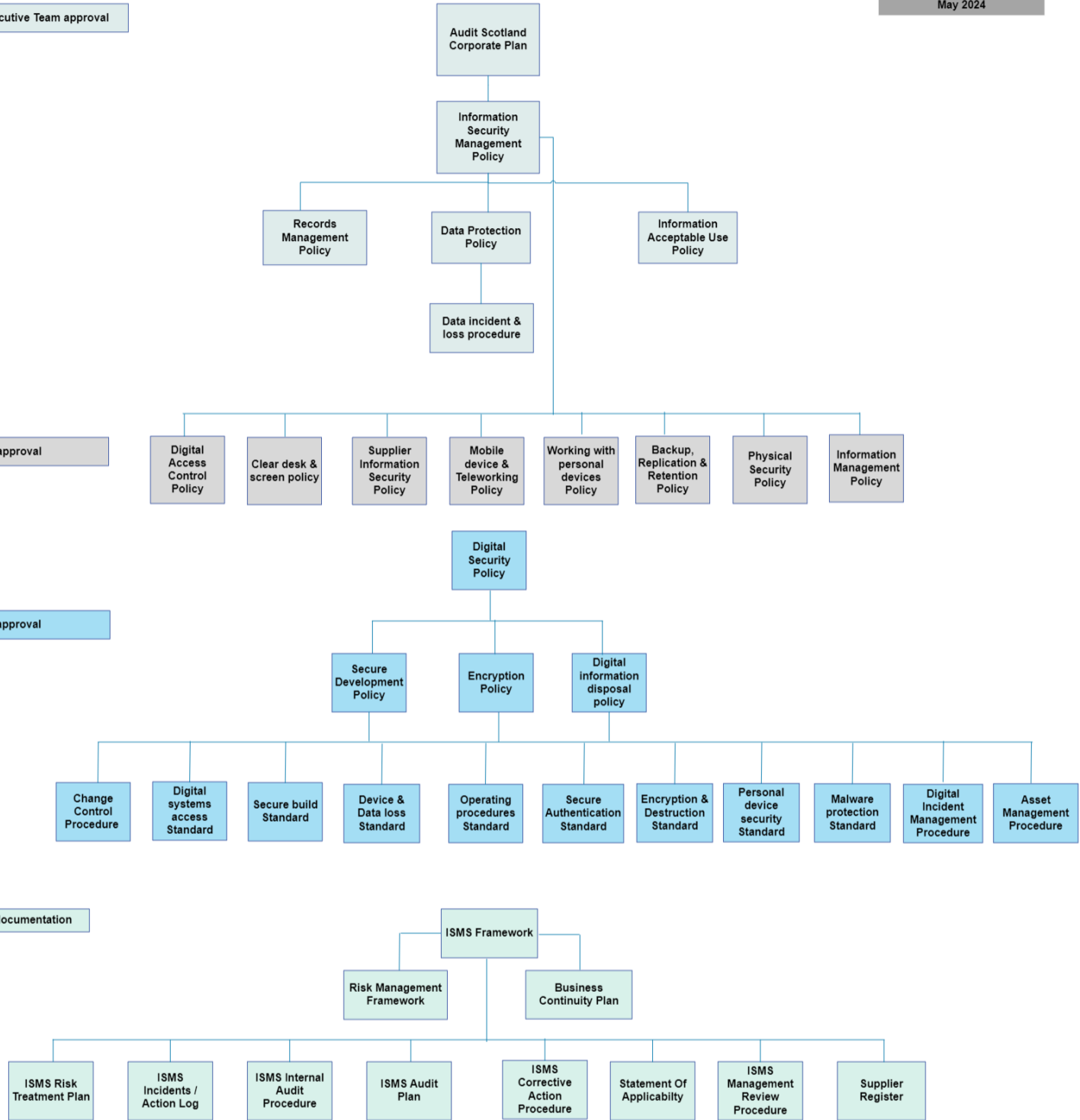
ISMS Framework

Risk Management Framework

Business Continuity Plan

ISMS Risk Treatment Plan

ISMS Incidents / Action Log

ISMS Internal Audit Procedure

ISMS Audit Plan

ISMS Corrective Action Procedure

Statement Of Applicabilty

ISMS Management Review Procedure

Supplier Register

International engagement: Strategy 2024-2028

Director of Innovation and Transformation
and Head of Organisational Improvement

Purpose

1. This report sets out progress delivering our International work strategy 2021-2024 and introduces our new international strategy covering 2024/25 to 2027/28.

Recommendations

2. The Audit Scotland Board is invited to:

   - Note the progress against our International work strategy 2021-24 and how the new International strategy 2024-2028 builds on this.

   - Approve the International strategy 2024-2028, included as Appendix 1.

Background

3. In September 2023 Executive Team agreed that it was important we maintain our profile internationally and that we should develop and publish a new, externally facing international strategy.

Considerations

Progress against International work strategy 2021-24

4. Our International work strategy 2021-2024 sets out our mission to learn, share our knowledge and expertise, and help support effective public sector governance and accountability in both Scotland and overseas. We also commit to ensuring international activity is conducted efficiently, effectively, provides value for money and promotes sustainability. The strategy sets out the following key activities:

   - Learning from overseas audit institutions.

   - Developing a network of contacts from overseas audit organisations.

   - Sharing our knowledge with Audit Scotland colleagues and with colleagues in other audit agencies.

   - Sharing our expertise and contributing to good public governance in other countries as a way of 'giving something back'.

5. During the period of the strategy we engaged in a range of international work, as summarised in Table 1. Reflecting on this, while it is clear that it is connected to the mission and key activities we outline in our strategy, it is primarily reactive and it is less clear how or whether the learning from our engagement is impacting on our planning and practice. It is also clear that the nature of international engagement has changed post-Covid. Under previous international strategies much effort and time was spent hosting international visitors who were keen to learn from us. These requests are now much fewer, meaning we

can be more proactive and actively seek engagement on areas of strategic interest to Audit Scotland.

Table 1: Summary of international engagement April 2021 to March 2024

Date	Engagement
Nov 2021	**EURORAI conference (Virtual):** Presented on how Audit Scotland conducted its performance audit work during the Covid-19 pandemic.
Dec 2021	**ACCA public sector conference (Virtual):** AGS interviewed alongside counterparts from Jamaica and the Maldives.
May 2022	**EURORAI seminar (Frankfurt):** Presented on public sector audit in times of digital changes.
Oct 2022	**EURORAI Congress (Palma):** Audit Scotland joined the Management Committee of EURORAI and attended its first Committee meeting. Colleagues presented our work on auditing acute services within the NHS as part of a panel discussion on auditing hospitals.
May 2023	**OECD Integrity Week (Paris):** Attended annual event aimed at supporting governments and organisations to strengthen integrity, build trust, and fight corruption. Findings informed our good practice note on climate change/sustainability and our Annual Fraud and Irregularity report.
May 2023	**North Macedonia Parliamentary Budget Office visit (Edinburgh):** Presented on the role of Audit Scotland and our scrutiny/oversight function, recent examples and how we work with the Scottish Parliament to support scrutiny.
May 2023	**EURORAI International Seminar (Spain):** Event focused on performance audit methodologies and how they are changing. Colleagues presented on the impact of our audit work on improving outcomes for young people through school education.
May 2023	**Queensland Audit Office (Virtual):** Discussion on QAO project to deliver new financial audit software including demo of system and lessons learned.
Oct 2023	**Antony Clark's Keynote event (Virtual):** A panel of international stakeholders explored challenges facing public services globally, how public audit is changing to support transformation of public services and evolving audit practices from across Europe and beyond.
Currently ongoing	**Office of the Auditor General Cayman Islands (OAGCI):** We are exploring the opportunity for reciprocal staff secondment arrangements between Audit Services Group and the Office of the Auditor General Cayman Islands (OAGCI). Discussions are in early stages and any changes would likely take effect from 2025 at the earliest. We will actively consider our ethical position and follow advice from the Foreign, Commonwealth & Development Office before agreeing this engagement.

New international strategy 2024-2028

6. Appendix one sets out our international strategy 2024-2028. It builds on our international work strategy 2021-2024 by:

    - Positioning our international work within the context of **Public audit in Scotland 2023-2028** and our **Corporate Plan 2023-2028**, placing more emphasis on the learning that can be gained from international engagement and ensuring that influences our planning and practice.

    - Setting out **principles, priorities** and **areas of strategic interest** for our international work. Recognising the nature of international work has changed since Covid-19, with a reduction of visitors to us, the strategy is more proactive about seeking opportunities to inform our work.

    - Providing an overview of the **stakeholder landscape** for our international work. We have kept engagement with UK and Irish audit agencies out of scope because it is more regular and routine but have recognised the important role the UK Public Audit Forum plays in supporting our international influence.

    - Summarising how we will **monitor and report** on our international work.

7. Through consultation with colleagues on developing this strategy, it is clear that we have knowledge, ideas and enthusiasm for pursuing international work within Audit Scotland. It is our intention that any international work is delivered through our existing establishment and there are no additional costs for this work expected at this time. We set out being proactive as a principle in the strategy and note our intentions to be proactive around areas of strategic interest. Our aim is to identify specific actions to support the strategy through the 2025-26 to 2027-28 operational planning process.

Conclusion

8. Over the last three years we have been involved in a small number of international engagements. Our new international strategy is more focused and intentional about our principles, priorities and areas of strategic interest. We recognise the capacity challenges within our ambitions and will use our operational planning process to identify specific actions.

9. Following Board sign off, we will publish the strategy on our website and continue to monitor and report on the pace and quality of activity in this area.

Audit Scotland international strategy 2024-2028

Contents

About Audit Scotland

Audit Scotland is Scotland's public audit agency. We are independent of government and work to provide assurance about public spending and to improve public services.

We provide the Auditor General and the Accounts Commission with the services they need. We work together to deliver the outcomes set out in our shared statement of purpose, Public audit in Scotland.

We do this through our financial and performance audits, our work with stakeholders and scrutiny partners, and our communications and engagement across the wide range of people, organisations and groups with an interest in and who are impacted by our work.

This includes:

- Delivering the annual audits of almost 300 public body accounts, and statutory reports on issues found.

- Performance audits on areas of public services, and Best Value reports on local authorities.

- National Fraud Initiative.

- Housing benefit reports.

- Briefings and blogs on areas of public interest.

- Communications and engagement activity.

Visit our website to learn more.

Introduction

Our vision is that public money is well spent to meet the needs of Scotland's people.

We believe that being outward-facing and developing a culture of learning, innovation and continuous improvement will play a critical role in delivering this vision. Helping identify solutions to address the challenges public services in Scotland are currently facing as well as those we are facing as a national audit organisation.

This international strategy sets out how we will develop our international work. It covers the period 2024 to 2028 and builds on our previous strategy, which covered the period 2021 to 2024.

The nature of our international work has changed. New ways of working have made it possible to undertake international engagement without leaving Scotland. In delivering this strategy, we will ensure all our international activity is delivered efficiently and effectively and is underpinned by principles of value for money and sustainability.

Context

Our strategy

Public audit in Scotland 2023-2028 sets out our vision, mission and outcomes. Audit Scotland's Corporate Plan 2023-2028 sets out our strategic priorities and our values.

Vision	Mission	Outcomes	Strategic priorities	Values
Public money is well spent to meet the needs of Scotland's people.	Provide clear, independent and objective assurance on how effectively public money is being managed and spent.	• Public services in Scotland work better together to target resources more effectively. • Financial planning and management are more effective across Scotland's public services. • Public bodies deliver clearer and more transparent reporting. • Our recommendations have a positive impact for people in Scotland.	• Timely and impactful annual audit. • Dynamic performance audit programme. • Enhanced audit approaches. • Developing our people and our business. • Insights driving innovation and improvement.	Equality Independence Innovation Integrity Respect

Within our corporate plan we note how public audit can be a positive catalyst for changes in public services, and to driving improvement and innovation in the audit profession. Through our international work, we will be responsive, innovative and ambitious, using it to inform both our audit work and how we develop and improve Audit Scotland.

Our international strategy will play a key role in helping deliver our **Insights driving innovation and improvement** strategic priority, including:

- **Horizon scanning:** Exploring what the future might look like to understand uncertainties, consider the impact of these on our work and systematically investigating evidence about future trends.

- **Stakeholder engagement:** Developing international relationships to share our thinking, listen and learn, and gather ideas and feedback to fuel innovation and inform future planning.

- **Public audit system leadership:** Exploring the future direction of scrutiny, making external connections to lead the public audit system in Scotland and influence future audit approaches. We want to innovate and support to elevate our people, our organisation and public audit, improve quality and grow our reputation.

It will also play a key role in developing a **culture for innovation**, supporting us to learn, share ideas and think differently and be proactive in changing what we do and how we do it.

International stakeholder landscape

Our international work gives us the opportunity to influence and learn across a wide range of developments and challenges facing the global audit and accounting profession, including the changing regulatory landscape, the future auditor skillset, the volume and use of data and new technologies, and changes to climate change and sustainability reporting.

We recognise that Audit Scotland is not a supreme audit institution (SAI) and for many international bodies, membership and engagement is limited to SAIs. While we will build relationships with international stakeholders where appropriate, we will continue to foster relationships through the UK Public Audit Forum (PAF), with the National Audit Office (NAO), Audit Wales and the Northern Ireland Audit Office. The NAO is the SAI for the UK and our engagement with the PAF is a key part of our international influence.

Table 1 sets out the stakeholder landscape for our international work.

Table 1: International stakeholder landscape

Body	Role and current engagement
Chartered Institute of Public Finance and Accountancy (CIPFA)	CIPFA is an international accountancy membership and standard-setting body. Audit Scotland is represented on CIPFA's steering group for the development of a new international performance audit qualification.
European Organisation of Regional Audit Institutions (EURORAI)	EURORAI is a cooperation project among public sector audit institutions in Europe. It provides an exchange of experiences and enables progress around public sector financial control and public finances. Audit Scotland is a member of EURORAI's Management Committee.
International Accounting Standards Board (IASB)	The IASB is an independent group of experts with experience setting accounting standards and in preparing, auditing, or using financial reports, and in accounting education. IASB members are responsible for the development and publication of IFRS Accounting Standards.
International Auditing and Assurance Standards Board (IAASB)	The International Auditing and Assurance Standards Board (IAASB) sets international standards for auditing (ISAs), assurance, and quality management (ISQM) that strengthen public confidence in the global profession. We contribute to IAASB consultations directly as

Body	Role and current engagement
	well as through our membership of the ICAS Auditing and Assurance Panel.
International Ethical Standards Board for Accountants (IESBA)	The IESBA sets international ethical standards to drive ethical behaviour in business and organisations and to improving public trust in financial and non-financial information.
International Federation of Accountants (IFAC)	IFAC represents the accountancy profession through advocacy, development, and support for its member organisations and professional accountants.
International Organisation of Supreme Audit Institutions (INTOSAI)	INTOSAI operates as an umbrella organisation for the external government audit community. Its main aim is to promote the exchange of ideas, knowledge and experience between its members. The European Organisation of Supreme Audit Institutions (EUROSAI) is one of the seven regional working groups of INTOSAI.
International Public Sector Accounting Standards Board (IPSASB)	The IPSASB works to improve public sector financial reporting through the development of international accounting standards, for use by governments and other public sector entities around the world. Audit Scotland is represented on the group that meets the UK's representative on IPSASB to discuss UK interests in IPSASB developments.
Organisation for Economic Co-operation and Development (OECD)	The OECD is an international organisation that works to shape policies that foster prosperity, equality, opportunity and well-being for all. We engage with the OECD's anti-corruption and integrity events, which support governments and organisations to strengthen integrity, build trust, and fight corruption.
Overseas audit agencies	There are hundreds of audit agencies around the world, focused on scrutinising public spending and providing assurance, and promoting good governance, transparency and positive outcomes for citizens and communities. We engage with overseas audit agencies on areas of shared interest, ensuring this is in accordance with our principles and values.

Our principles and priorities for international work

Our principles

- We emphasise the learning that can be gained from international engagement and we ensure it influences our planning and practice.

- We develop relationships to share our thinking, listen and learn, and gather ideas and feedback to fuel innovation and inform future planning.

- We explore what the future might look like to understand uncertainties and investigate evidence about future trends.

- We are proactive and focused in directing our international engagement, primarily seeking opportunities to influence and inform our work in areas of strategic interest.

- We are efficient and effective in our international engagement and aim to deliver value for money and sustainability by taking the default position to participate in international work remotely.

- We actively consider our ethical position and follow advice from the Foreign, Commonwealth & Development Office before deciding to engage internationally.

Our priorities

We want to play a lead role in the global public audit system and will aim to build our profile and reputation internationally by developing a network of contacts within international audit institutions. We will draw on this network to deliver our priorities for our international work between 2024 to 2028, which are as follows:

- **Learning to inform our work** – We will gather expertise and good practice in targeted areas to inform our work, aligned to key priorities in our corporate plan. We will actively share learning widely within Audit Scotland to ensure colleagues benefit.

- **Sharing our expertise** – We will contribute to good public governance in other countries by sharing our expertise and practice internationally and seeking to influence international auditing and quality standards.

Our areas of strategic interest

We want to use our international work to proactively seek opportunities to inform what we do. This includes seeking out international engagement to inform areas of strategic interest. Table 2 summarises our key areas of strategic interest. We will identify specific actions through our operational planning process, which drives our Audit Scotland Business Plan.

We will maintain our awareness of audit work on areas of strategic interest by monitoring audit databases hosted by the Canadian Audit and Accountability Foundation (CAAF) and INTOSAI. These databases provide access to audit reports and learning and development materials. We will also share relevant reports we publish through these channels.

Table 2: Areas of strategic interest for international work

Strategic interest	Areas to explore
Audit modernisation	Globally audit institutions are under pressure to deliver audits more efficiently and effectively, to ensure audit remains affordable for audited bodies and adds value. We will engage internationally to: • understand the risks and opportunities that advancing technologies bring for us as an audit institution and for the bodies we audit. • understand the changing skill set required for our organisation to assess risks and take advantage of opportunities related to technological change. • support us to enhance our audit methodology and be a sector leader in technology and new audit approaches.
Climate change	Through our engagement with the UK's representative on the IPSASB we aim to gain insight into the work of its Sustainability Steering Committee, which is considering the disclosure of information relating to sustainability and climate change. We will engage with IAASB and access its webinars and forums to understand developments relating to auditing sustainability and climate-related disclosures. Through our membership of EUROAI we will take opportunities to share our approach to auditing climate change and build our network of European audit agencies leading on climate change audits. We will also engage with the National Audit Office to explore how we can best link into the INTOSAI Working Group on Environmental Auditing network.
Equalities and human rights	Through our audit work we look at how inequalities impact on different groups in society and help ensure public bodies address inequalities and protect human rights. There are significant legal developments planned in Scotland in the context of human rights. Our international engagement will focus on sharing and learning about the audit and scrutiny implications of incorporating international human rights treaties and standards into domestic law.

Strategic interest	Areas to explore
Future of performance audit	We recognise that approaches to performance audit are constantly evolving and will engage in international work that builds capacity and shares learning in areas such as: • 'Real-time' auditing. • Embedding lived-experience into audit work, including citizen auditors and direct service-user involvement in audit teams. • Auditing and reporting on outcomes. • Making reform and transformation more central to performance audit work. • Making data more central to our work, both in terms of how public bodies are using it and how we select topics for investigation. • Different and innovative ways of reporting audit findings. • Measuring our impact.
International standard setting	We will nurture and develop relationships with key bodies such as the IAASB and the IPSASB to influence international auditing and quality standards and how they are applied to UK public audit work. We will work with standard setters where appropriate to develop the public audit profession, including developing qualifications and learning and development opportunities.

Monitoring and reporting on our international work

We will monitor our international activity on a six-monthly basis in line with our principles, priorities and areas of strategic interest. We will report on our international activity annually in our Annual Report and Accounts.

Stakeholder opinion and feedback

Director of Innovation and Transformation
Communications Manager

AUDIT SCOTLAND

Purpose

1. This report provides results from stakeholder opinion and feedback activities undertaken as part of our monitoring of Public Audit in Scotland outcomes and Corporate Plan strategic priorities. It provides discussion points for the respective results.

Recommendations

2. The Board is invited to:

    - Note the results of the 2024 public opinion survey, 2023 MSP survey, 2024 audited bodies' survey and 2023 local government survey.

    - Review and give feedback on the discussion points and next steps.

Background

3. Stakeholder engagement and feedback are important tools in delivering the aims of Public Audit in Scotland (PAIS) and Audit Scotland's Corporate Plan 2023-28, as well as our Insights programme, and in monitoring and evaluating our progress against the PAIS outcomes and our Corporate Plan strategic priorities.

4. Engagement and feedback are also important to informing our forward work programme, to ensure it is relevant, timely and impactful.

5. Our current performance reporting gives us some metrics to review engagement activities, including existing stakeholder surveys, such as long-running annual surveys of MSPs and audited bodies. We also carrying out monitoring and evaluation of individual activities, such as the promotion and engagement around specific audits as part of our corporate impact and performance reporting.

6. In 2023, ET and the Board approved the commission of our first public opinion survey. ET gave final approval to the questions in April 2024.

7. In 2023 we also took part in the local government leadership survey for the first time, to get feedback on awareness and regard for Audit Scotland and the Accounts Commission (AC), and to get views on local government's priorities and key challenges.

8. As previously discussed with the Board, one of the aims of our Insights programme is to improve our use of engagement and impact monitoring in order to more strategically and routinely collate stakeholder feedback in a central point. This is to aid holistic decision-making, and to make clear links between communications and engagement with impact and outcomes monitoring for PAIS, Corporate plan and individual activities and projects.

Public opinion survey 2024

9. This is our first public opinion survey, with the aims of better understanding awareness and understanding among the public, getting their views on the transparency of public spending and decision-making, and what they believe should be priorities for the AGS and Commission. YouGov conducted the survey in April 2024, with a sample of 1021 adults in Scotland. The Appendix details the age, gender, geographic and socioeconomic composition of the sample, as well as their voting behaviour in the 2014 and 2106 referendums. Results were weighted to be representative of the wider population. The survey cost £5,832.

10. The results show a significant gap between the public's awareness of the three parts of the public audit model and their understanding of their roles. They also show that the public is highly unlikely to proactively look for information about spending and decision-making.

11. The headline results follow, and more detail is available in Appendix One:

    *   **Awareness**: 41 per cent had heard of the Accounts Commission, 50 per cent have heard of the AGS, and 62 per cent have heard of Audit Scotland. However, relatively few claim to know much about each entity.

    *   **Understanding**: The highest ranked answer for the AGS' main responsibility is 'scrutinising Scottish Government spending' (30 per cent). The highest ranked answer for the AC is 'providing forecasts for the Scottish economy' (25 per cent).

    *   **Outputs**: about half had heard of or seen something about our work in the past year. The NHS Overview was the most recognised (25 per cent), followed by adult mental health report (23 per cent), Glasgow equal pay (22 per cent), heating in homes (22 per cent) and SG climate change plans (21 per cent).

    *   **Channels**: The news media is the most cited source of information about our reports, at 59 per cent, followed by social media (26 per cent) and family and friends (22 per cent).

    *   **Transparency of public body information**: only nine per cent of people have looked for information about either public bodies' spending or decision-making. Of those, 90 per cent say spending information is easy to find and 60 per cent say it was easy to understand. Three-quarters say information about decisions was easy to find, and 72 per cent say it is easy to understand.

    *   **Priorities**: the most chosen priority for the AGS is encouraging collaboration between public services (38 per cent), followed by reallocation of public funds (34 per cent) and helping public bodies with long-term financial planning (29 per cent). The joint most chosen priorities for the AC are helping local government with long-term financial planning and working with residents to help improvement (both 27 per cent), followed by reducing waiting lists for local government services (26 per cent).

    *   **Effectiveness**: most of the public have no opinion on the AGS and AC's effectiveness, with seven out of 10 respondents saying 'don't know' for each.

12. When compared with results of public opinion surveys commissioned by the NAO and Audit Wales, awareness of Audit Scotland is about 10 percentage points higher than expected, and awareness of the AGS and AC about similar. Understanding of the AGS' role is better than expected, and the misunderstanding of the AC's role reflects similar results for the

NAO and Audit Wales. The low numbers of people proactively looking for spending and decision-making information underlines the importance of public audit providing and promoting this for them.

13. The public's focus on partnership-working/collaboration and long-term financial planning is reassuring as it reflects existing priorities for the AGS and AC. However, some results suggest the public mistakenly believes both entities have roles in directing decisions and the allocation of public funds.

14. The data from this survey feeds into our evaluation and monitoring approach through:

- Public audit in Scotland: Outcomes Three (Public bodies deliver clear and transparent reporting) and Four (Our recommendations have a positive impact for people in Scotland).

- Corporate Plan: KPM Eight (Application of insights to decision making, audit delivery and organisational change).

MSPs survey 2023

15. Audit Scotland has taken part in the PA Advocacy Survey of MSPs for the past 11 years. It provides quantitative and qualitative feedback on Audit Scotland's visibility and reputation with MSPs, and a comparison with more than 100 other public bodies, charities and prominent private sector entities. It also provides information on which policy areas and issues most concern or interest to the participant MSPs.

16. It was conducted during September to November 2023, with 70 MSPs interviewed. A summary of results follows, with more detail at Appendix Two.

17. Audit Scotland was the best-known organisation in the 2023 survey, and one of the most highly regarded. Its position is significantly better than all other key public sector bodies.

18. Results improved in relation to 2022 and the previous two years. The scores for MSPs' awareness and the percentage who believe AS is effective are near our highest ever:

- 'Know very well or a fair amount': 95% (88% in 2022; the highest recorded rating was 96% in 2018).

- 'Audit Scotland is quite effective or very effective: 93% (89% in 2022; highest was 95% in 2017. Note that 45% responded 'very effective' in 2023).

- 'Think very favourably or favourably: 85% (79% in 2022; highest was 91% in 2017).

- MSPs surveyed who felt Audit Scotland is 'ineffective' was 3% (3% in 2022), while those who view Audit Scotland unfavourably has remained at 5% (i.e. two respondents).

19. There is a marginal gap in awareness between the MSPs who were first elected in 2021 and ones who returned. However, awareness among newer MSPs has risen significantly in the past year, from 79% in 2022 to 91%.

20. There is also a difference in the sentiment held by opposition MSPs and that held by SNP MSPs, albeit with favourability at high levels overall; 100% of oppositions MSPs view Audit Scotland favourably, compared with 74% of SNP MSPs (68% in 2022).

21. The data from this survey feeds into our evaluation and monitoring through:

- Public audit in Scotland: Outcome Four.

- Corporate Plan: KPM Eight.

Audited bodies survey 2023

22. Each year, the Audit Quality and Appointments team commissions an independent survey of key individuals in audited bodies to gather feedback on their views of the quality and impact of annual audits and the PABV programme.

23. The response rate for the 2023 survey was 49%. Overall, the feedback shows that stakeholders are satisfied with the quality of the engagement they have with our audit teams. Many agree that our reports make clear recommendations that help to influence improvement. The key area for improvement is sharing best practice and insights from across public services through our audit work.

24. Key results include:

25. **Quality and clarity of our recommendations:**

- Financial audit: 4.3 out of 5 – How reader friendly the AAR is, with recommendations that are clear and easy to understand.

- Financial audit: 4 out of 5 – How well the AAR makes useful recommendations that help to influence improvement.

- Performance audit: 3.9 out of 5 – How useful the report was.

26. **Quality of our engagement:**

- Financial audit: 4.3 out of 5 – Performance of the audit team

27. **Usefulness and insights of public audit sharing best practice and insights from across public services:**

- Financial audit: 3.3 out of 5 – How well the AAR shares useful practice and insights from across the public sector.

28. The data from this survey feeds into our monitoring through Corporate Plan: KPM Four.

Local government survey

29. The 2024 local government leadership survey is currently underway, with results expected in late summer. PA Advocacy run the annual survey, interviewing council leaders, chief executives, heads of economic development and directors of education. It provides quantitative and qualitative feedback on organisations' individual visibility and reputation, and comparison with other public bodies, charities and organisations.

30. In September 2023 the Board received a report on the 2023 survey. As a reminder, the results showed:

- Very high awareness of the AC and Audit Scotland among council leaders and chief executives, but less at director level.

- Similarly high levels of regard for both entities by leaders and CEOs, again dropping at director level.

- Cost of living and poverty were the leading local challenges for councils.

- The NHS is seen as local government's key partner.

31. The data from this survey feeds our evaluation and monitoring through:

- Public audit in Scotland: Outcome Four.

- Corporate Plan: KPM Eight.

Next steps

32. The results of these surveys will feed into key performance measures in our Corporate Plan monitoring, and our biannual reporting to the Board and Commission. It will also feed into measures used to evaluate our progress against the four outcomes in PAIS. Our wider reporting against PAIS is due to take place in Summer 2025.

33. ET has approved repeated the public opinion survey biennially.

34. The priorities reported will feed into our forward work programme updates, and into our development and monitoring of the new Communications and engagement strategies for Audit Scotland and the AC. The monitoring and evaluation of these strategies will align with our Corporate Plan KPMs and PAIS outcomes, thus the data from these surveys will help assess performance against these strategies.

35. As part of our longer time scale model for impact monitoring, we are working on models for reviewing the take-up and impact of our recommendations, and more qualitative stakeholder feedback on our work. More detail is available in the Impact report item on today's agenda.

Conclusion

36. We undertake a significant amount of stakeholder engagement and feedback activity as part of our work and to inform our priorities. The existing MSP and audited bodies' surveys have provided good data about our reputation and performance.

37. The additions of our first public opinion survey and the local government leadership survey give a fuller picture of stakeholder views and priorities. They also fill gaps that we have previously identified in getting feedback from key stakeholders.

38. By themselves however, the data from them can only provide so much information. It is important that we triangulate and test these data against our other current and future sources of feedback and engagement approaches.

YouGov / Audit Scotland Survey Results

Sample Size: 1021 adults in Scotland (18+)
Fieldwork: 26th - 29th April 2024

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
						Vote in 2019 GE		EU Ref 2016		2014 Indy Ref		Gender		Age				Social Grade					Scottish Region			
Weighted Sample	1021	190	141	72	340	544	240	368	455	489	532	102	408	264	246	531	490	154	88	141	125	115	127	150	121
Unweighted Sample	1021	197	139	67	371	560	241	374	396	469	552	94	375	273	279	597	424	154	96	155	111	111	125	152	117
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%

Before taking this survey, how much, if anything, do you know about each of the following?

Auditor General for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
I have heard of this body, and know a lot about them	1	1	1	5	1	2	1	2	1	1	1	1	0	2	2	2	1	1	1	3	1	0	1	2	0
I have heard of this body, and know something about them	16	19	18	17	19	19	19	19	17	21	12	12	11	18	23	18	13	14	16	16	16	19	19	12	17
I have heard of this body, but I don't know anything about them	33	43	32	42	37	36	36	36	36	32	33	16	29	35	44	30	36	36	32	40	36	34	29	27	27
I have never heard of this body	50	37	49	36	43	44	43	44	46	46	54	71	60	45	31	50	50	50	51	42	47	46	51	59	56

Accounts Commission for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
I have heard of this body, and know a lot about them	1	1	1	3	1	2	1	2	1	2	1	1	1	1	2	1	2	0	1	2	1	0	4	1	0
I have heard of this body, and know something about them	11	13	13	16	13	12	12	12	12	13	8	8	8	10	17	12	9	11	11	11	15	12	9	9	8
I have heard of this body, but I don't know anything about them	29	40	26	42	30	32	32	29	32	27	30	16	24	33	37	29	28	32	42	32	23	39	24	18	25
I have never heard of this body	59	47	61	39	56	54	55	56	55	58	61	75	67	55	45	58	61	57	47	55	61	49	63	73	67

Audit Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
I have heard of this body, and know a lot about them	3	2	2	3	3	4	2	4	2	4	2	3	2	3	3	3	2	1	1	5	2	2	6	3	0
I have heard of this body, and know something about them	23	32	21	32	28	26	29	26	25	26	20	14	19	26	30	27	19	28	24	25	23	23	20	23	17
I have heard of this body, but I don't know anything about them	36	37	41	38	39	37	42	40	37	33	39	27	34	38	42	33	40	34	43	34	34	40	32	35	40
I have never heard of this body	38	29	36	26	30	33	28	31	35	37	39	56	45	33	26	37	40	37	32	37	40	35	42	39	43

From what you have seen or heard, which of the following best describes the main responsibilities of the Auditor General and the Accounts Commission?
Please tick all that apply.

Auditor General for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Audit, scrutinise the Scottish Government's spending	30	34	25	38	34	34	28	35	28	32	27	25	25	33	36	33	26	29	32	30	30	35	27	27	30
Audit, scrutinise public spending for the Scottish Parliament	29	36	26	32	30	32	30	32	29	31	27	22	24	35	33	32	25	33	25	30	27	35	28	25	27
Audit, scrutinise the spending of councils and local government	25	27	23	31	29	28	25	29	23	26	24	22	23	26	29	30	20	29	23	23	27	35	19	22	22
Act as Scotland's independent public service watchdogs	22	28	21	26	22	25	19	24	23	22	22	20	23	22	23	25	19	23	20	20	26	25	21	19	25
Advise the Scottish Government and councils on policy	20	25	15	25	19	20	20	24	18	19	20	20	17	20	23	20	19	19	17	18	24	26	20	13	21
Provide statistics for government departments and councils	18	26	13	16	18	17	21	21	19	17	19	11	17	18	21	18	18	16	16	15	27	21	19	12	18
Provide forecasts for the Scottish economy	13	15	10	10	14	13	15	16	12	14	12	10	12	14	14	14	12	10	13	13	13	12	18	7	17
Determining how Scottish public money is allocated	11	16	12	9	12	14	13	13	12	12	11	7	8	15	15	13	9	8	11	14	12	12	13	8	13
Other	3	5	2	3	3	2	4	3	2	4	2	3	4	3	3	3	3	1	0	4	3	5	2	2	5
I haven't heard of this body	22	15	23	17	18	20	17	17	23	19	25	30	26	18	19	22	23	19	20	22	17	20	29	31	21
Don't know	34	32	36	35	35	33	39	35	34	35	34	34	36	34	33	31	38	34	44	35	35	28	31	36	35

Accounts Commission for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Provide forecasts for the Scottish economy	25	29	22	31	27	27	23	26	25	25	24	22	21	27	29	27	22	28	21	24	26	31	23	23	20
Determining how Scottish public money is allocated	24	24	20	29	28	25	24	29	21	25	23	24	25	22	25	26	23	26	20	20	32	30	23	20	24
Provide statistics for government departments and councils	20	19	21	23	25	24	17	22	19	20	20	19	16	24	24	25	15	21	14	20	22	27	16	19	21
Advise the Scottish Government and councils on policy	18	24	15	19	21	20	21	20	20	19	17	11	17	22	20	21	15	18	15	20	19	27	17	14	15
Audit, scrutinise the spending of councils and local government	17	23	15	18	19	19	19	19	19	19	16	13	14	22	20	16	19	20	13	19	18	18	19	10	22
Act as Scotland's independent public service watchdogs	16	18	11	20	20	18	19	20	15	16	16	9	11	21	22	18	14	16	15	16	20	24	15	10	12
Audit, scrutinise the Scottish Government's spending	14	18	11	14	15	14	17	15	15	14	14	9	11	19	16	13	15	16	8	16	18	19	18	6	9
Audit, scrutinise public spending for the Scottish Parliament	14	13	15	16	16	16	14	17	14	14	14	8	12	16	16	14	14	12	13	13	20	15	16	7	16
Other	2	2	2	3	3	2	3	3	2	3	2	2	2	3	3	2	2	2	1	3	1	4	2	2	2
I haven't heard of this body	23	16	24	20	19	21	18	18	23	21	26	32	26	19	20	24	23	18	20	22	17	23	30	30	25
Don't know	35	36	39	32	35	33	41	35	36	36	34	34	37	35	34	31	39	36	44	35	34	28	29	38	37

Which of the following reports, if any, have you heard or seen something about?
Please tick all that apply.

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
The performance and finances of the NHS in Scotland	25	29	23	37	26	27	24	25	27	22	28	26	23	19	34	26	23	28	24	27	27	25	21	19	27
Adult mental health services	23	18	23	35	28	24	23	26	22	16	30	23	18	31	26	21	25	19	24	24	22	27	24	21
Equal pay claims at Glasgow City Council	22	21	23	28	29	27	25	29	22	22	22	6	17	28	32	25	19	15	22	21	26	25	18	17	36
Changing the heating systems in Scotland's homes	22	31	15	40	23	24	27	20	26	21	24	16	16	24	34	25	20	26	35	21	23	11	24	21	22
How the Scottish Government will try to address climate change	21	19	19	28	27	23	20	22	21	19	22	18	18	20	26	23	18	24	24	22	21	20	15	22	17
Backlogs in criminal courts	19	25	17	40	21	20	27	19	22	16	22	9	13	19	34	21	17	26	20	17	18	20	17	14	22
Early learning and childcare services	19	15	19	25	23	20	20	20	20	12	26	16	20	11	26	20	17	19	19	22	15	23	17	18	19
Finances in local government	16	20	13	27	18	18	19	18	18	16	16	9	15	12	23	17	15	17	14	18	16	17	13	12	19
Scotland's public sector workforce	11	10	10	17	14	12	11	13	9	12	9	7	11	9	14	13	8	10	7	12	11	10	10	13	11
The Scottish Government's strategy for the economy	9	7	9	11	13	10	7	10	9	9	8	8	9	8	9	11	6	7	3	11	8	9	10	11	7
Investment in Scotland's infrastructure	8	8	9	13	11	10	6	9	7	9	7	11	7	6	10	10	5	9	10	9	6	8	9	6	9
The finances of Scotland's colleges	7	9	5	12	9	8	8	7	8	7	8	9	6	8	9	9	5	11	9	6	8	5	5	6	9
The Water Industry Commission for Scotland	6	5	7	8	6	6	6	6	5	5	6	7	5	5	7	6	5	5	3	8	4	6	4	5	11
Dargavel Primary School in Renfrewshire	4	6	4	5	4	4	6	5	4	5	4	3	4	5	4	4	5	1	0	4	14	1	1	1	13
Financial audit of an individual public body	4	3	5	10	4	4	4	3	5	3	4	5	5	1	5	5	3	4	6	4	5	4	3	4	2
Review of Moray Council	3	4	4	3	3	3	3	2	4	4	2	6	2	2	5	4	2	6	13	2	2	2	1	0	0
Review of Dundee City Council	2	2	1	2	2	2	1	1	2	2	2	4	1	1	2	2	1	4	0	3	0	2	3	1	0
Review of Dumfries and Galloway Council	2	3	3	4	3	3	1	2	3	3	2	2	1	2	5	3	2	2	0	9	2	2	1	1	0
Review of South Ayrshire Council	1	2	1	0	1	1	1	2	0	1	1	3	1	0	1	1	1	0	0	3	0	0	0	1	2

	Total	Vote in 2019 GE				EU Ref 2016		2014 Indy Ref		Gender		Age				Social Grade		Scottish Region							
		Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Weighted Sample	1021	190	141	72	340	544	240	368	455	489	532	102	408	264	246	531	490	154	88	141	125	115	127	150	121
Unweighted Sample	1021	197	139	67	371	560	241	374	396	469	552	94	375	273	279	597	424	154	96	155	111	111	125	152	117
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
None of these	35	36	37	25	31	32	36	33	33	41	29	33	36	37	31	35	35	37	29	32	29	36	44	41	27
Don't know	7	8	2	5	6	7	6	6	7	7	8	10	7	8	6	5	10	7	4	7	7	14	5	7	8

Sample Size: 1021 adults in Scotland (18+)
Fieldwork: 26th - 29th April 2024

	Total	Vote in 2019 GE				EU Ref 2016		2014 Indy Ref		Gender		Age				Social Grade		Scottish Region							
		Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Weighted Sample	1021	190	141	72	340	544	240	368	455	489	532	102	408	264	246	531	490	154	88	141	125	115	127	150	121
Unweighted Sample	1021	197	139	67	371	560	241	374	396	469	552	94	375	273	279	597	424	154	96	155	111	111	125	152	117
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%

You said that you have heard or seen something about at least one of these reports. Where did you hear or see this information?
Please tick all that apply.
[Asked to those who have heard or seen something about the reports in the previous question: n=607]

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
On the news (TV, radio, newspaper)	59	72	49	87	59	59	68	55	66	61	58	41	49	62	79	61	57	73	63	56	52	70	51	47	63
On social media	26	20	22	13	31	25	22	26	22	29	23	32	29	28	16	27	24	27	26	29	23	18	17	35	27
Talking to family or friends	22	17	25	13	20	19	14	22	18	17	25	39	24	19	14	25	18	16	18	23	23	20	25	26	19
Through your work	14	6	20	5	12	14	11	14	11	14	14	16	23	10	2	17	9	11	9	11	15	16	19	13	17
On the Scottish Government's website	6	1	6	5	11	8	3	9	4	6	7	7	5	7	7	7	6	6	7	10	5	5	9	7	4
On a blog	4	0	7	2	2	4	0	5	2	8	0	7	6	1	1	3	4	3	2	4	4	2	10	3	2
On the Audit Scotland website	3	1	3	3	3	2	0	2	2	3	2	11	2	1	3	4	1	3	4	5	2	3	1	1	1
Somewhere else *[See Tab 1]*	2	4	1	9	1	2	4	2	2	3	1	2	2	2	2	4	1	1	6	3	0	0	1	4	3
Can't remember	10	7	12	4	11	9	14	9	10	8	10	6	10	12	8	7	13	6	10	14	10	3	5	16	10

Public bodies in Scotland are required to publish information on their spending. Have you ever tried to look for this information?

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Yes, and I was able to find it	5	4	7	4	7	6	2	7	3	5	6	12	5	5	4	7	3	4	5	9	5	7	2	5	5
Yes, but I was not able to find it	4	2	2	5	3	3	3	5	2	5	2	9	4	2	2	3	4	2	2	5	3	3	7	4	3
No	88	93	87	89	87	87	92	85	93	87	89	74	84	92	94	86	90	91	90	83	88	86	90	85	89
Don't know	3	2	4	2	3	3	3	3	2	3	3	5	7	1	0	4	3	3	2	3	4	4	1	6	4

You said that you have previously looked for information on spending by public bodies in Scotland.
How easy or difficult was it to…?
[To those who said they have tried to look for published information on public bodies spending and found it: n=65]
…Find?

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Very easy	19	50	14	0	24	19	18	26	14	24	15	17	19	26	14	12	35	19	0	26	16	19	0	16	34
Fairly easy	71	50	64	100	66	69	82	60	79	69	73	78	65	71	76	83	44	81	69	70	84	73	66	84	35
TOTAL EASY	**90**	**100**	**78**	**100**	**90**	**88**	**100**	**86**	**93**	**93**	**88**	**95**	**84**	**97**	**90**	**95**	**79**	**100**	**69**	**96**	**100**	**92**	**66**	**100**	**69**
Fairly difficult	9	0	17	0	11	11	0	13	7	8	10	5	14	3	10	3	21	0	31	0	0	8	34	0	32
Very difficult	1	0	5	0	0	1	0	2	0	0	2	0	2	0	0	1	0	0	0	4	0	0	0	0	0
TOTAL DIFFICULT	**10**	**0**	**22**	**0**	**11**	**12**	**0**	**15**	**7**	**8**	**12**	**5**	**16**	**3**	**10**	**4**	**21**	**0**	**31**	**4**	**0**	**8**	**34**	**0**	**32**
Can't remember	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	Total	Vote in 2019 GE				EU Ref 2016		2014 Indy Ref		Gender		Age				Social Grade		Scottish Region							
		Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Weighted Sample	1021	190	141	72	340	544	240	368	455	489	532	102	408	264	246	531	490	154	88	141	125	115	127	150	121
Unweighted Sample	1021	197	139	67	371	560	241	374	396	469	552	94	375	273	279	597	424	154	96	155	111	111	125	152	117
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
…Understand?																									
Very easy	12	19	0	0	21	10	0	13	23	10	13	15	12	18	0	8	19	19	0	26	0	22	0	0	0
Fairly easy	48	76	53	100	40	53	79	50	48	53	44	29	46	41	87	51	41	54	60	30	58	44	69	63	34
TOTAL EASY	60	95	53	100	61	63	79	63	71	63	57	44	58	59	87	59	60	73	60	56	58	66	69	63	34
Fairly difficult	27	5	42	0	31	31	21	27	28	20	33	19	36	38	7	23	37	12	31	19	32	34	31	37	32
Very difficult	4	0	5	0	6	6	0	8	0	6	2	0	7	0	7	5	0	14	0	4	11	0	0	0	0
TOTAL DIFFICULT	31	5	47	0	37	37	21	35	28	26	35	19	43	38	14	28	37	26	31	23	43	34	31	37	32
Can't remember	9	0	0	0	2	0	0	2	0	10	8	38	0	3	0	12	2	0	10	20	0	0	0	0	35

Public bodies in Scotland are required to be open about how they make decisions. Have you ever tried to look for this information?

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Yes, and I was able to find it	5	2	6	6	7	6	2	6	4	5	5	8	6	3	4	7	4	3	6	8	3	10	2	8	0
Yes, but I was not able to find it	4	4	4	10	3	4	5	5	3	5	4	5	4	5	4	5	4	4	5	4	2	8	0	0	7
No	87	94	84	82	88	86	92	86	90	87	87	81	83	92	92	86	89	91	83	86	92	85	87	85	88
Don't know	3	0	6	2	2	3	0	3	2	3	4	8	5	2	0	3	4	2	5	2	1	3	2	7	5

You said that you have previously looked at information on decisions by public bodies in Scotland. How easy or difficult was it to…?

[To those who said they have tried to look for information on how public bodies make decisions and found it: n=59]

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
…Find?																									
Very easy	21	36	9	13	37	23	0	32	16	18	23	23	25	23	6	20	24	29	0	33	22	38	0	6	0
Fairly easy	52	39	52	58	49	46	100	51	45	56	49	61	49	50	56	59	39	29	46	50	78	47	44	63	100
TOTAL EASY	73	75	61	71	86	69	100	83	61	74	72	84	74	73	62	79	63	58	46	83	100	85	44	69	100
Fairly difficult	21	10	24	29	14	27	0	16	30	19	19	0	26	27	18	16	30	42	32	13	0	9	33	31	0
Very difficult	5	15	15	0	0	5	0	0	9	2	7	8	0	0	20	3	7	0	22	4	0	6	0	0	0
TOTAL DIFFICULT	26	25	39	29	14	32	0	16	39	25	26	8	26	27	38	19	37	42	54	17	0	15	33	31	0
Can't remember	1	0	0	0	0	0	0	0	0	0	2	8	0	0	0	2	0	0	0	0	0	0	23	0	0
…Understand?																									
Very easy	12	0	0	13	25	9	0	17	10	10	14	23	5	23	13	9	19	0	0	33	0	16	0	5	0
Fairly easy	60	75	73	87	46	64	68	58	69	71	50	25	83	32	53	72	36	79	62	44	54	45	77	78	100
TOTAL EASY	72	75	73	100	71	73	68	75	79	81	64	48	88	55	66	81	55	79	62	77	54	61	77	83	100
Fairly difficult	23	25	12	0	29	23	32	25	15	14	31	37	12	45	20	16	38	21	16	12	46	39	23	17	0
Very difficult	2	0	15	0	0	4	0	0	4	0	4	0	0	0	14	0	7	0	22	0	0	0	0	0	0
TOTAL DIFFICULT	25	25	27	0	29	27	32	25	21	14	35	37	12	45	34	16	45	21	38	12	46	39	23	17	0
Can't remember	2	0	0	0	0	0	0	0	0	5	0	16	0	0	0	4	0	0	0	11	0	0	0	0	0

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
		Vote in 2019 GE				EU Ref 2016		2014 Indy Ref		Gender		Age				Social Grade		Scottish Region							
Weighted Sample	1021	190	141	72	340	544	240	368	455	489	532	102	408	264	246	531	490	154	88	141	125	115	127	150	121
Unweighted Sample	1021	197	139	67	371	560	241	374	396	469	552	94	375	273	279	597	424	154	96	155	111	111	125	152	117
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%

As a reminder, the Auditor General of Scotland is responsible for the audit of all public bodies in Scotland, apart from local councils and other local government bodies.
Thinking about the next 12 months, which of the following issues, if any, do you think should be a priority for the Auditor General?
Please select your top three.

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Encouraging public services to work together more effectively	38	44	33	54	45	42	41	40	41	36	40	24	30	45	49	40	35	40	44	39	40	37	39	31	36
Reallocating public money to more-in-demand services	34	38	41	38	33	36	38	35	36	30	38	24	31	31	45	35	32	33	36	40	32	35	25	28	43
Helping public service bodies with long-term financial planning	29	30	26	38	31	33	29	30	30	31	28	17	27	30	37	32	26	29	30	33	36	35	35	21	24
Reform of the Scottish public sector	19	29	12	22	16	16	25	19	21	22	16	22	17	21	20	20	18	17	16	21	20	19	25	12	21
Reducing the impact of inequality on access to public services	19	7	30	25	22	21	13	21	17	15	24	23	20	15	22	23	16	24	17	19	17	21	16	19	19
Encouraging public sector services to reduce their environmental impact	16	9	15	14	17	17	9	14	15	14	17	25	16	16	13	19	13	11	17	20	13	14	15	16	21
Improving the visibility of public services audit information	14	15	12	27	14	16	15	14	16	14	14	13	12	11	21	15	13	19	15	15	16	9	14	13	11
Something else	2	1	1	0	1	2	2	3	1	3	1	2	3	2	0	1	3	3	5	1	3	0	2	1	0
Don't know	29	28	28	13	28	25	29	27	27	31	28	37	33	30	20	24	35	28	21	22	27	31	32	41	29

The Accounts Commission for Scotland holds councils and other local government bodies in Scotland to account, and helps them to improve by reporting their performance to the public.
Thinking about the next 12 months, which of the following issues, if any, do you think should be a priority for the Accounts Commission for Scotland?
Please select your top three.

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Helping councils and local government bodies with long-term financial planning	27	32	27	42	27	33	25	26	31	27	28	15	23	31	35	29	25	35	26	27	24	32	28	24	20
Working more closely with residents to understand how local council and government services can improve	27	27	23	29	26	26	30	29	25	24	29	27	23	27	31	28	25	23	25	20	27	25	29	32	32
Reducing waiting lists for local government services	26	23	24	38	24	23	27	26	25	22	30	32	27	23	25	27	24	23	24	27	35	24	28	19	28
Improving the financial stability of local government bodies	25	29	26	37	27	31	26	23	31	26	25	13	21	29	34	29	22	28	19	33	23	25	26	23	24
Allocating local government money to more in-demand services	25	27	30	29	22	29	23	24	28	22	28	24	22	30	30	28	22	23	24	32	22	28	23	22	28
Encouraging local government services to work together more effectively	25	27	20	34	30	27	30	27	27	23	26	12	18	29	36	26	23	25	35	32	31	20	26	12	18
Improving relationships between local government and communities in their area	16	16	14	22	17	16	16	18	15	13	19	19	15	13	19	14	17	13	15	16	18	15	16	18	17
Reducing the impact of inequality on access to local government services	11	5	17	6	15	11	7	14	7	9	13	15	14	8	8	12	10	13	6	14	7	15	8	12	11
Improving the visibility of local government audit information	6	10	7	5	7	7	5	5	7	8	4	5	5	4	11	6	7	7	9	5	6	9	8	3	3
Helping local government recover from the Covid-19 pandemic	5	2	9	5	5	5	3	7	4	4	7	10	5	5	1	7	4	3	4	5	5	8	7	4	8
Something else	2	2	1	1	2	1	3	2	1	3	1	2	2	1	1	2	2	1	0	1	4	2	1	2	2
Don't know	26	24	26	7	25	22	24	24	24	29	23	29	31	25	16	20	32	26	27	20	22	21	24	37	27

How well or badly do you think the work of each of the following address the key risks and issues facing public services?
Auditor General for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Very well	1	2	0	3	1	1	1	1	1	1	1	1	1	2	0	1	1	1	0	2	1	1	1	1	2
Fairly well	13	13	17	11	14	14	10	16	10	14	12	16	14	9	15	15	11	12	11	10	12	13	13	14	20
TOTAL WELL	14	15	17	14	15	15	11	17	11	15	13	17	15	11	15	16	12	13	11	12	13	14	14	15	22
Fairly badly	11	14	12	18	10	12	16	8	15	13	9	6	10	13	13	10	12	11	9	9	13	16	15	12	5
Very badly	4	4	2	14	3	3	6	4	5	5	3	3	3	5	6	3	5	7	9	4	5	2	2	3	2
TOTAL BADLY	15	18	14	32	13	15	22	12	19	18	12	9	13	18	19	13	17	18	18	13	18	18	17	15	7
Don't know	70	66	68	54	73	69	67	70	68	66	74	74	72	71	66	71	70	69	71	74	69	68	69	72	71

Accounts Commission for Scotland

	Total	Con	Lab	Lib Dem	SNP	Remain	Leave	Yes	No	Male	Female	18-24	25-49	50-64	65+	ABC1	C2DE	North East Scotland	Highlands & Islands	South Scotland	West Scotland	Central	Mid-Scotland & Fife	Lothians	Glasgow
Very well	1	1	2	3	0	0	1	0	1	2	0	3	1	0	0	1	1	0	0	1	2	0	3	1	2
Fairly well	13	12	15	10	15	15	10	17	10	12	13	14	13	10	13	14	11	11	10	13	11	14	12	12	18
TOTAL WELL	14	13	17	13	15	15	11	17	11	14	13	17	14	10	13	15	12	11	10	14	13	14	15	13	20
Fairly badly	12	15	10	20	10	11	17	10	15	14	9	7	10	14	14	12	11	14	13	11	12	16	12	11	5
Very badly	4	4	3	12	2	3	5	4	4	4	3	2	3	4	5	3	5	6	7	2	6	2	2	3	4
TOTAL BADLY	16	19	13	32	12	14	22	14	19	18	12	9	13	18	19	15	16	20	20	13	18	18	14	14	9
Don't know	71	68	70	55	73	70	66	69	70	67	75	74	72	72	67	71	71	69	70	74	69	69	71	73	72

*Any percentages calculated on bases fewer than 100 respondents do not represent a wide enough cross-section of the target population to be considered statistically reliable. These figures should not be used.

2023 MSP Advocacy Survey

Audit Scotland

Survey report
December 2023

Methodology

Number of seats by party

- Scottish National Party: **64**
- Conservative: **31**
- Labour: **22**
- Green: **8**
- Liberal Democrat: **4**

Total seats
129
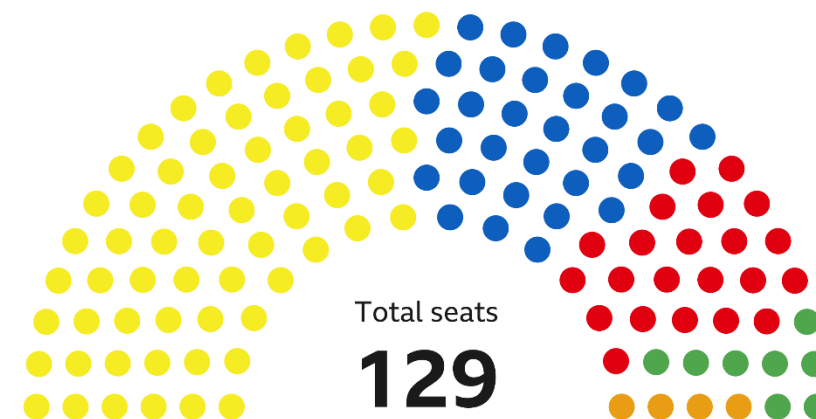
- This is the eleventh annual MSP Advocacy Survey

- Interviewing:
  All MSPs were contacted
  70 MSPs were interviewed
  4th September – 3rd November 2023
  Interviews were conducted by Robert Cumming (Managing Director, PA Advocacy)

- The sample is closely representative of the Parliament. However, data have been weighted by party
- Where results do not sum to 100%, this may be due to rounding or multiple responses

paadvocacy
stakeholder research

MSPs interviewed (70)

SNP (30)

Clare Adamson	Stuart McMillan
Dr Alasdair Allan	Kevin Stewart
Colin Beattie	John Swinney
Willie Coffey	David Torrance
Angela Constance	Fulton MacGregor
Bob Doris	Rona Mackay
Annabelle Ewing	Ben Macpherson
Fergus Ewing	Ruth Maguire
Kenneth Gibson	Ivan McKee
Neil Gray	Paul McLennan
Emma Harper	Audrey Nicoll
Bill Kidd	Collette Stevenson
Gordon Macdonald	Michelle Thomson
John Mason	Evelyn Tweed
+2 Anonymous	

Conservative (21)

Jeremy Balfour	Craig Hoy
Miles Briggs	Liam Kerr
Alexander Burnett	Stephen Kerr
Jackson Carlaw	Douglas Lumsden
Finlay Carson	Roz McCall
Sharon Dowey	Edward Mountain
Murdo Fraser	Oliver Mundell
Meghan Gallacher	Alexander Stewart
Maurice Golden	Sue Webber
Jamie Halcro Johnston	Brian Whittle
+1 Anonymous	

Labour (14)

Neil Bibby	Pauline McNeill
Pam Duncan-Glancy	Carol Mochan
Rhoda Grant	Paul O'Kane
Mark Griffin	Colin Smyth
Daniel Johnson	Paul Sweeney
Monica Lennon	Martin Whitfield
Michael Marra	+1 Anonymous

Liberal Democrats (3)

Alex Cole-Hamilton
Liam McArthur
Beatrice Wishart

Green (2)

Maggie Chapman
+1 Anonymous

pad advocacy
stakeholder research

Summary (1)

- Driving economic growth and supporting those struggling with the cost of living dominate **perceived priorities for the Scottish Parliament this session**. Almost all say they regularly read articles or correspondence about the cost of living. That is, perhaps, unsurprising as it is still likely to be a challenge for their area and a subject about which most receive regular correspondence.

- **Almost all MSPs know at least a fair amount about Audit Scotland.** MSPs are more likely to say they know a fair amount or more about Audit Scotland than at this time last year. It appears this improvement is a result of significant progress in raising awareness amongst those newly elected to the Parliament in 2021.

- Across key committees, across parties, and across regions of the country, Members are very likely to be familiar with Audit Scotland. No organisation in this year's survey is better known by MSPs.

- Almost all MSPs feel Audit Scotland is effective in fulfilling its key role. That includes all Opposition MSPs interviewed.

- **The vast majority of MSPs think favourably of Audit Scotland.** That includes all Opposition MSPs interviewed and almost all members of key committees. As is normally the case, Opposition MSPs are more likely than Government MSPs to say they think favourably of Audit Scotland.

- Three Members, all SNP MSPs, have reason to think unfavourably of Audit Scotland.

- Audit Scotland has a very high profile at the Parliament. Its standing has improved in the past year.

Summary (2)

- Three-quarters of MSPs recall satisfactory contact with Audit Scotland in the past year. Recall of recent satisfactory engagement is higher than at this time in 2021. Engagement is most likely to have been well received by members of the key committees, particularly members of the Finance Committee. Opposition MSPs are only marginally more likely than Government MSPs to say they have had satisfactory contact in the past year. However, contact appears to have been well managed across all parties and across committees.

- Only two MSPs have had reason to have been dissatisfied with contact from Audit Scotland in the past year.

Implications

- Audit Scotland is clearly a fundamental part of the workings of the Scottish Parliament. Almost all committees will engage with Audit Scotland at some point each year in the nature of their work. Therefore, MSPs are very likely to be familiar with it. If there is opportunity, there are a handful of newer MSPs who do not recall any recent engagement – although not all anticipate the need for any engagement at this stage.

- There continues to be some reticence amongst Government MSPs towards support for Audit Scotland. They are less likely to be supportive of Audit Scotland and its work than Opposition MSPs. Very few go as far as to say they think 'very favourably' of Audit Scotland. Three think unfavourably. This could be the nature of Audit Scotland's work and scrutiny of public services. Maybe unanimous support is unlikely.

- Finally, it is worth remembering that Audit Scotland's work is a key influence in perceptions of many other organisations covered in this year's survey. Many of those provide services to constituents. Therefore, Audit Scotland's work is not just an important part of the Parliamentary process, it is also a key resource for Members in assessing the level of service provided by public agencies to their constituents. In many cases, it will support evidence they receive in their postbags.

Driving economic growth and supporting those struggling with the cost of living dominate perceived priorities for the Scottish Parliament this session

Growth may come from supporting businesses, creating jobs, attracting investment, attracting people to Scotland and addressing labour and skills needs. Members find it far more difficult to identify ways to support those struggling with the **cost of living.**

*It's fully on **cost of living**. It's about how do we help people, whether that's finding ways to make sure that people who are out working take more money home with them when they get their pay packet at the end of the month.*

Other priorities include support for **the NHS** and other **public services**, improving **public health**, addressing **inequalities**, supporting **energy transition, climate change** and improvements in **education**. Few mention housing as a priority for the Scottish Parliament.

*Priorities that are relevant to Scotland in its current scenario, and that is ensuring that we have the strongest **economic growth** that we can possibly have, not to put obstacles in the way of that, and ensure that we are **training people** and making it possible for people to be as best educated as they can be to take advantage of those opportunities.*

*I'd really like to see a real focus on a **skills gap** in some areas. We have an excess of 20,000 jobs more than people who are unemployed, and what's stopping them getting these good jobs is a skills gap.*

*It has to deal with the **cost of living** crisis, and we have to maximise what we have. So we need to **invest in schools, training**. We have wonderful opportunities there by way of **renewables**, lots of other opportunities as well, but we need to value staff properly - so we need to make sure people are trained and retained within the workforce, because of workforce issues. And also that we are capitalising on the new industries. So **we need people desperately**.*

***Growing the economy**, helping people with the **cost of living** crisis, creating jobs, creating well paid jobs, working more collaboratively with business to stimulate that growth, and trying to **get our public services back on track** and recovering after the pandemic and the economic shocks that we've had.*

paadvocacy
stakeholder research

In which of the subjects on this list, if any, do you take either a personal or professional interest?

Almost all MSPs take an interest in the cost of living crisis

That is, perhaps, unsurprising as it is still likely to be a challenge for their area and a subject about which most receive regular correspondence.

What is less obvious is that Members are very likely to take an interest in subjects relevant to their local area (e.g. oil & gas or renewable energy), their committee interests, and their party portfolio.

Base: All MSPs (69)

Subject	%
Cost of living/Rising prices	83%
Economic growth/Scottish economy	73%
Poverty	71%
Economic development/jobs	69%
Climate emergency/change	66%
Education	65%
Renewable Energy	64%
Skills gaps /skill shortages	60%
Electricity network and grid upgrades	57%
Net-zero and just transition	57%
Business support/Support for employers	55%
Brexit/Impact of Brexit	54%
Tourism	51%
Skills/Training	49%
Violence against women and girls	48%
Population challenges (aging population / Young people leaving)	46%
Oil & Gas	43%
Inequalities	43%
Supply chain and green jobs	41%
COVID-19 impact/effects	39%
Nature emergency/biodiversity loss	38%
Unemployment	38%
Gender equality	38%
Law/legal issues	36%
Improving local walking and cycling routes	34%
Heritage	29%
Enjoying the outdoors/greenspace	29%
Automation - e.g. implications for jobs	29%
Legal aid/access to justice	27%
Historic environment	27%
Redundancy	17%

pa advocacy
stakeholder research

Almost all MSPs **know at least a fair amount about** Audit Scotland

MSPs are more likely to say they know a fair amount or more about Audit Scotland than at this time last year. Members are less likely to know as much about SEPA, Education Scotland, and Healthcare Improvement Scotland.

Know just a little

5%

Know a fair amount 40%

55% Know very well

Base: All MSPs (70)

Aware (Know very well/Fair amount)

95%   91%   96%   87%   88%   85%   88%   95%

80%   80%   85%   87%   87%   84%   78%   87%

49%   62%   71%   67%   72%   73%   74%   73%

31%   39%   55%   42%   57%   48%   56%   55%

2016   2017   2018   2019   2020   2021   2022   2023

● Audit Scotland   ● SEPA   ● Education Scotland   ● HIS

Base: All MSPs

paadvocacy
stakeholder research
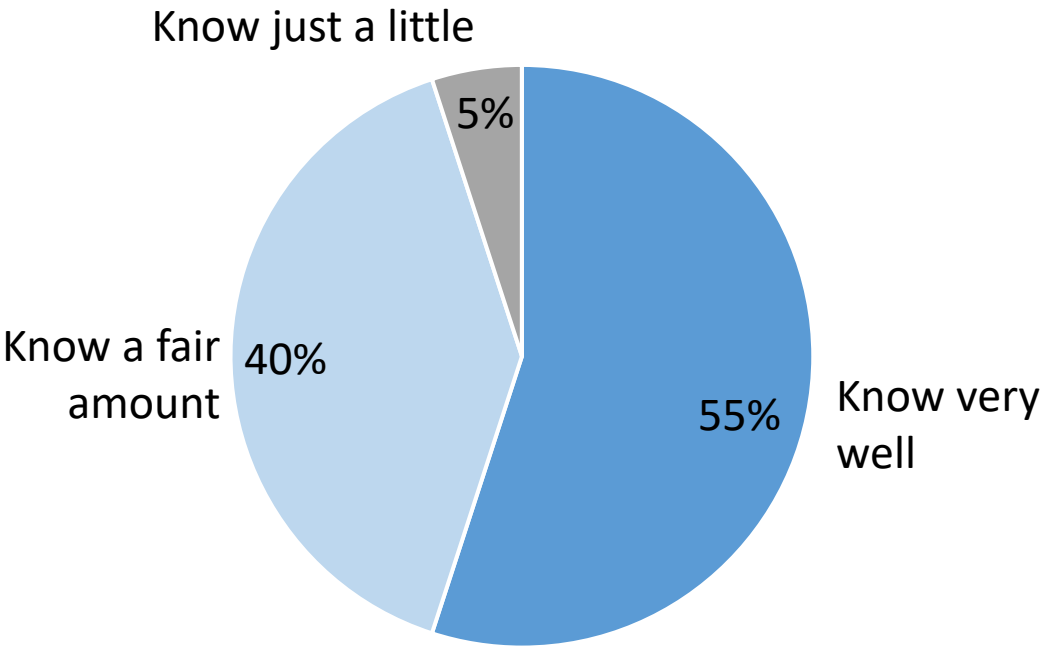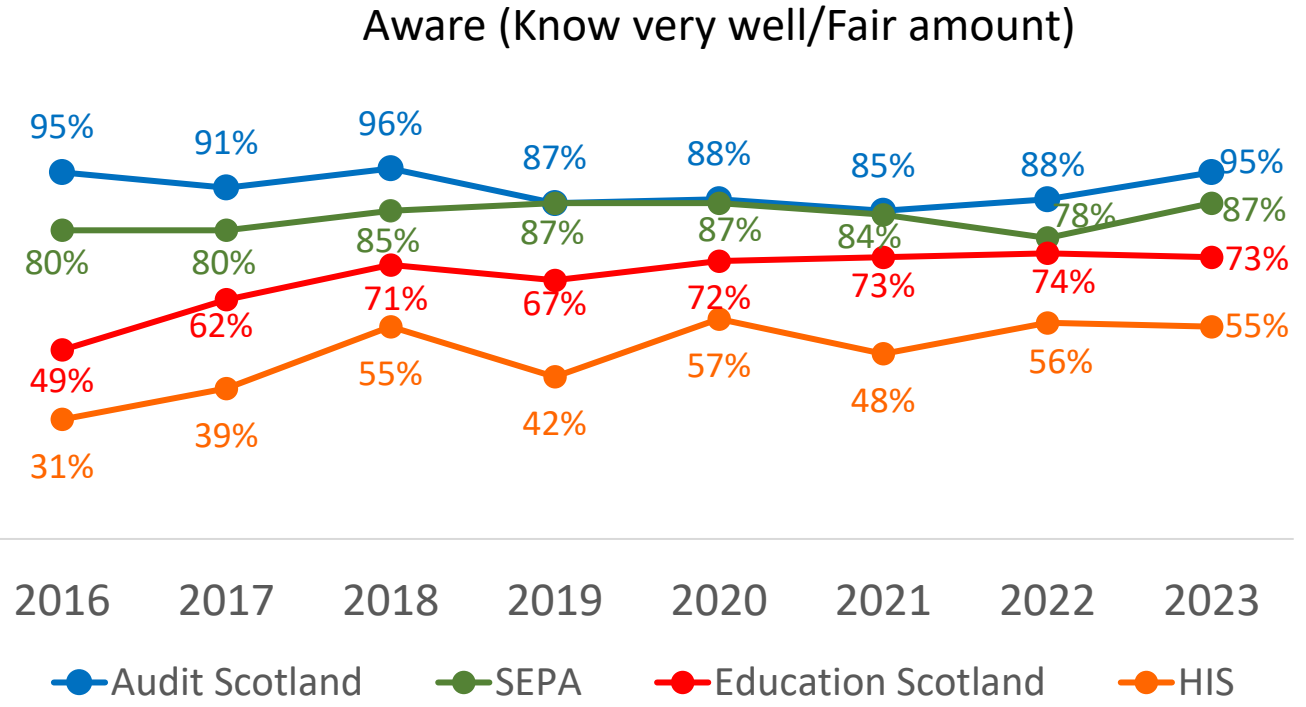
Other groups	2021	2022	2023	2023 Know 'very well'
All MSPs	85%	88%	95%	55%
Government	84%	83%	100%	50%
Opposition	87%	95%	90%	62%
New MSPs	70%	79%	91%	59%
Returning MSPs	94%	93%	97%	53%
Central Scotland	89%	100%	100%	77%
Mid Scotland & Fife	87%	61%	100%	70%
West Scotland	77%	100%	100%	51%
Highlands & Islands	100%	86%	100%	26%
Lothian	92%	87%	93%	60%
South Scotland	100%	91%	92%	72%
North East Scotland	57%	84%	91%	33%
Glasgow	76%	90%	90%	34%

Base: All MSPs

Those newly elected to the Parliament in 2021 are marginally less likely than those who were returned to be familiar with Audit Scotland

However, the gap has narrowed significantly in the past year.

There is good awareness amongst both Government MSPs and Opposition MSPs.

paadvocacy
stakeholder research

Members across almost all key committees know at least a fair amount about Audit Scotland

Some members of the Health Committee know no more than a little.

Committees	2021	2022	2023		2023 Know 'very well'
Criminal Justice Committee	38%	100%	100%		45%
Economy and Fair Work Committee	82%	89%	100%		59%
Education, Children & Young People Committee	83%	100%	100%		40%
Finance and Public Administration Committee	-	-	100%		77%
Health, Social Care & Sport Committee	100%	100%	67%		67%
Net Zero, Energy and Transport Committee	-		100%		80%
Social Justice & Social Security Committee	100%	100%	100%		28%

Base: All MSPs

paadvocacy
stakeholder research

Perceptions of public sector organisations are driven by feedback from constituents, support for and meeting measurable outcomes, financial responsibility and value for public money, and responsiveness to enquiries

The basic scenario is, what are their outcomes? Are their outcomes good for people?

In terms of my own dealings with them and my constituents' dealings with them, the number of complaints I get about an organisation, how efficiently they deal with enquiries from MSPs, or MPs for that matter. So you develop a picture just based on how efficient they are at delivering the services and dealing with complaints.

Top for me would be how they treat people, whether they treat people with dignity and respect, and care and compassion, that to me would be high up.

Personal experience in actually dealing with those organisations, the extent to which I actually know the public service, the extent to which I know the people who work in it. The extent - and this is obviously always very important for any elected representative - the speed and the content of their response to enquiries.

Substantially, it's engagement with those experienced in that public sector - listening to their experience. Then looking at the statutory requirement of the basis of whatever the service they're providing is. And then listening to the organisation's identification of challenges or indeed of their own assessment of how well something's been achieved.

What do my constituents tell me about them? What has their experience been? What is my experience dealing with them on behalf of constituents? How do they communicate with me? Are they proactive communicators who want to tell me about things that are relevant to my work and my region or do they just hit me with here's lots of information about us that isn't really that relevant?

What difference do they make, how do they change people's lives for the better?

pa advocacy
stakeholder research

Almost all MSPs feel Audit Scotland is effective in fulfilling its key role

Perceptions of the work of Audit Scotland remains exceptionally high. A little under half of MSPs say Audit Scotland is 'very effective' in fulfilling its key role.

Very ineffective 2%
Quite ineffective 2%
Neither/nor 3%
Very effective 45%
Quite effective 47%

89% 95% 91% 89% 89% 88% 89% 93%

3% 1% 2% 1% 0% 0% 3% 3%

2016 2017 2018 2019 2020 2021 2022 2023

Effective   Ineffective
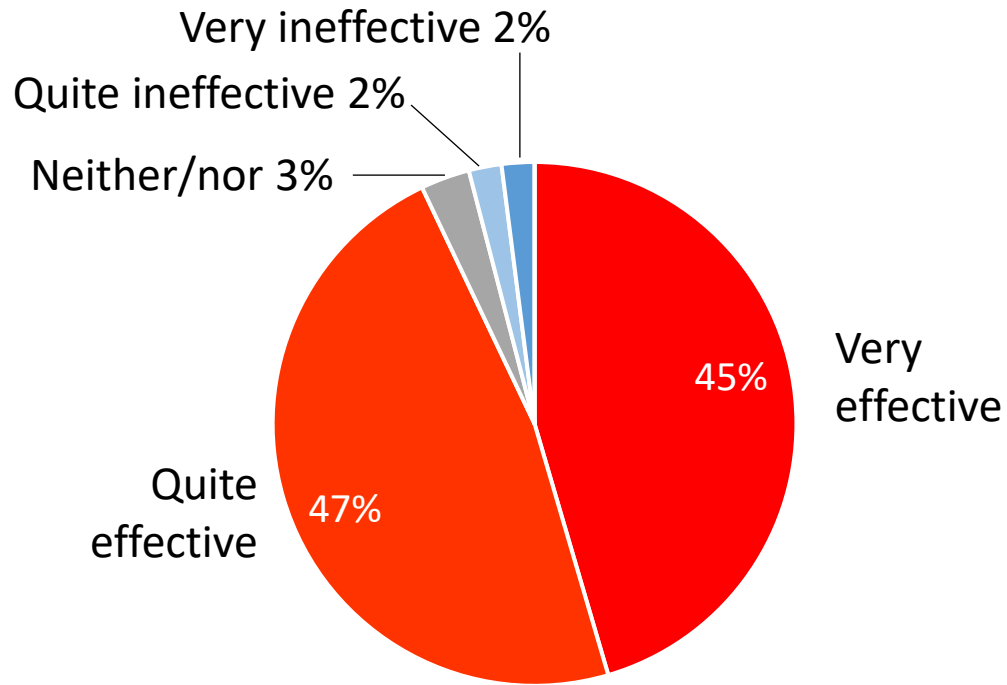
Base: All MSPs (68)

Base: All MSPs

Other groups	Effective		Very effective
All MSPs	93%		45%
Government	88%		36%
Opposition	100%		57%
Criminal Justice Committee	82%		26%
Economy and Fair Work Committee	86%		10%
Education, Children & Young People Committee	100%		84%
Finance and Public Administration Committee	100%		61%
Health, Social Care & Sport Committee	100%		0%
Net Zero, Energy and Transport Committee	100%		80%
Social Justice & Social Security Committee	100%		59%

Opposition MSPs are more likely than Government MSPs to feel Audit Scotland is effective in fulfilling its key role

Base: All MSPs

There is strong regard amongst members of key committees – especially amongst members of the Education Committee and Net Zero Committee.

Members are more likely to feel most **public sector organisations are effective** than ineffective

Almost all feel Audit Scotland is effective in fulfilling its key role. Members are only more likely to feel CalMac Ferries and Education Scotland are ineffective than effective.

Please can you tell me how effective or ineffective each of the following organisations is in fulfilling its key role.

Organisation	Effective	Ineffective
Audit Scotland	93%	3%
VisitScotland	70%	10%
Registers of Scotland	69%	5%
Law Society of Scotland	63%	6%
Scottish Environment Protection Agency (SEPA)	63%	16%
Historic Environment Scotland	56%	10%
Highlands and Islands Enterprise	53%	2%
NatureScot	53%	9%
ScotRail	53%	17%
Faculty of Advocates	50%	7%
Skills Development Scotland	48%	21%
Scottish Enterprise	46%	16%
Healthcare Improvement Scotland	37%	19%
Scottish Funding Council	35%	13%
CalMac Ferries	34%	50%
South of Scotland Enterprise	30%	1%
Education Scotland	21%	33%
Scottish Legal Complaints Commission	15%	13%

Base: All MSPs (68)

■ Effective ■ Ineffective

paadvocacy stakeholder research

The vast majority of MSPs think **favourably of Audit Scotland**

MSPs are less likely to think favourably of SEPA, HIS and, Education Scotland. Three Members, all SNP MSPs, have reason to think unfavourably of Audit Scotland.

Very unfavourable 3%

Mainly unfavourable 2%

Neither/nor

10%

36%

Very favourable

50%

Mainly favourable
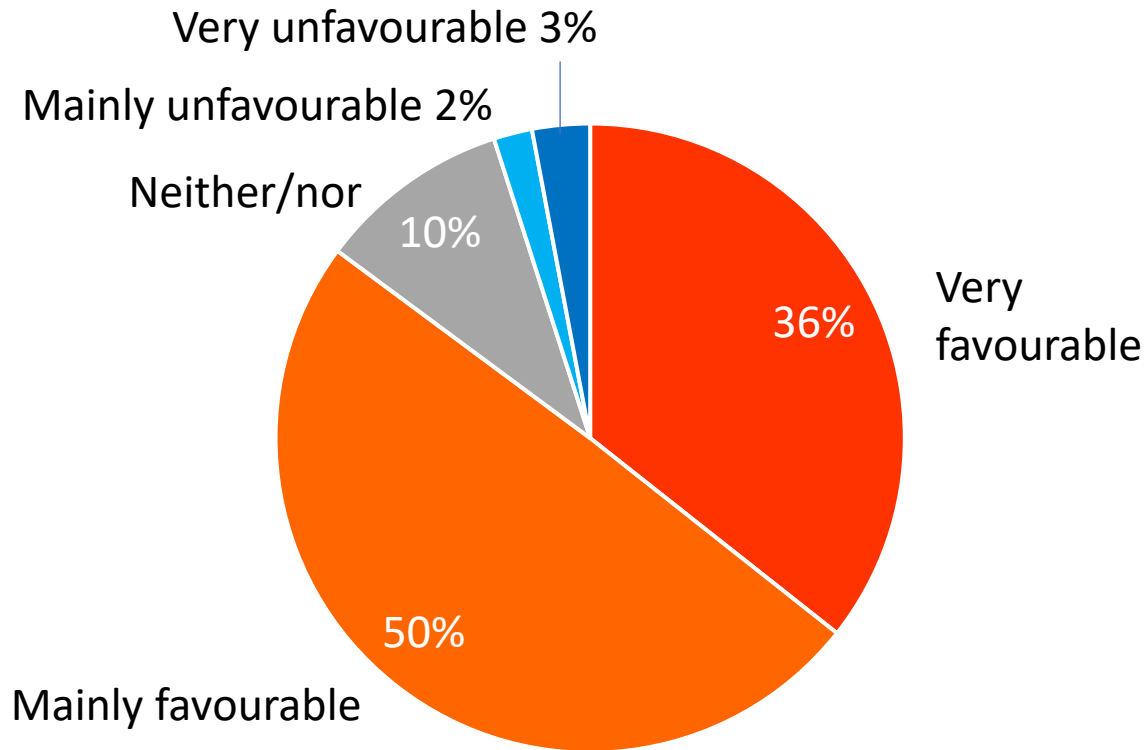
Base: All MSPs who have at least heard of Audit Scotland (70)

■ Favourable ■ Unfavourable

Audit Scotland — 85% / 5%

SEPA — 69% / 8%

Healthcare Improvement Scotland — 40% / 7%

Education Scotland — 31% / 22%

Base: All MSPs who have at least heard of each
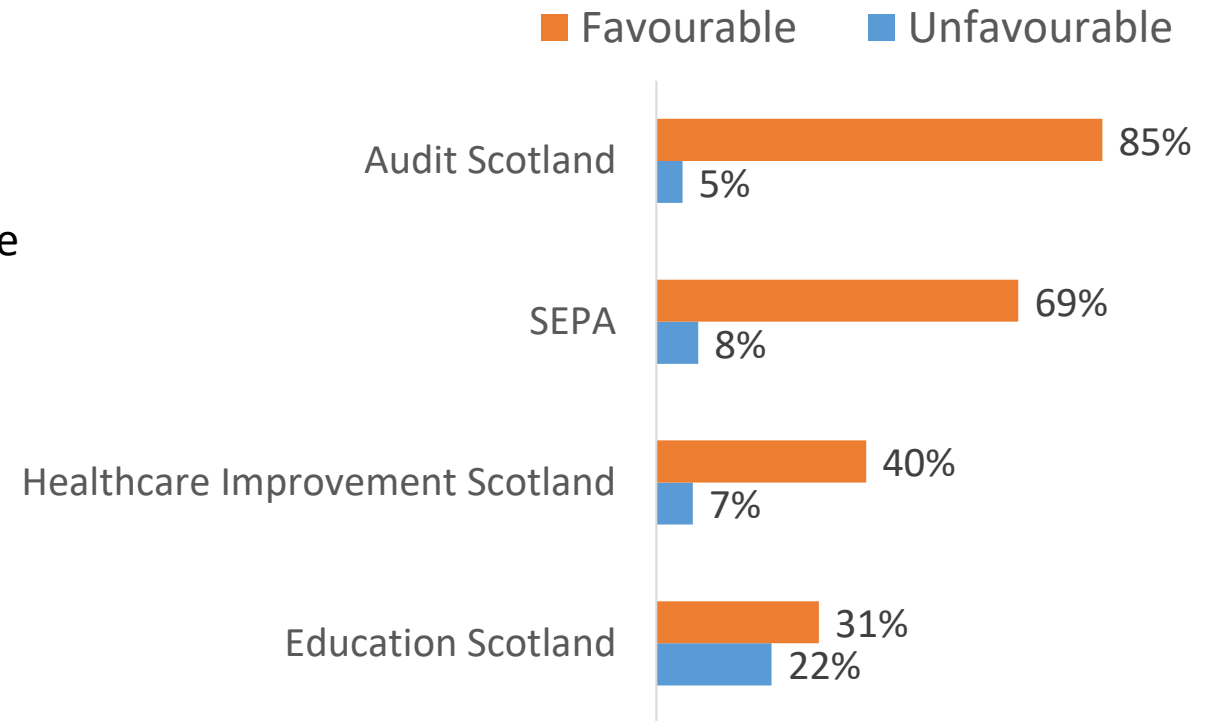
paadvocacy
stakeholder research

As is normally the case, Opposition MSPs are more likely than Government MSPs to say they think favourably of Audit Scotland

Regard for Audit Scotland has been consistently high.

| 82% | 91% | 87% | 83% | 83% | 78% | 79% | 85% |

| 5% | 1% | 2% | 4% | 0% | 2% | 5% | 5% |

2016 2017 2018 2019 2020 2021 2022 2023

●—Favourable ●—Unfavourable
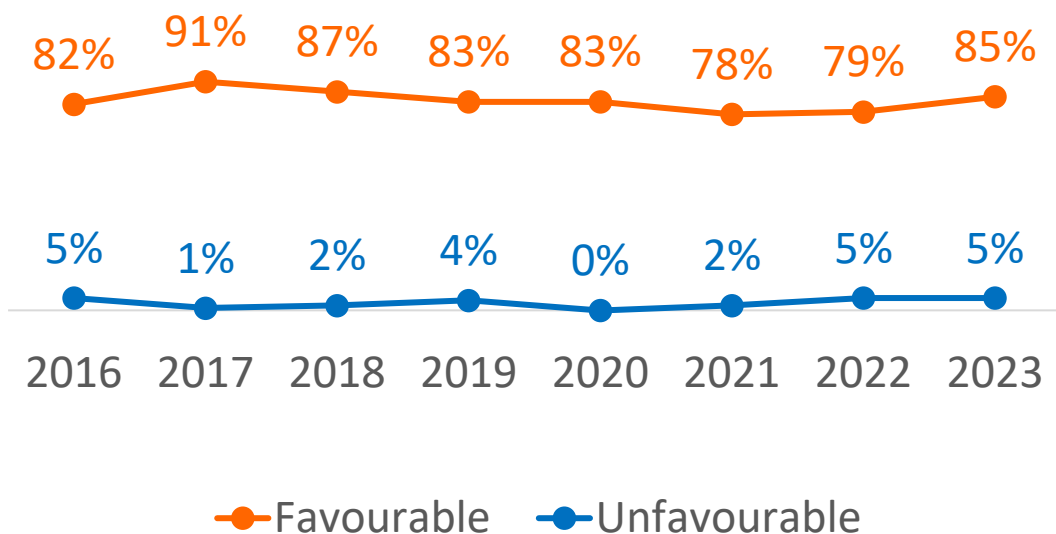
Key groups	Favourable			Very favourable
	2022	2023		2023
All MSPs	79%	85%		36%
Government	68%	74%		26%
Opposition	92%	100%		48%
New MSPs	71%	84%		35%
Returning MSPs	83%	86%		36%
Glasgow	90%	100%		76%
South Scotland	91%	100%		39%
Lothian	74%	100%		26%
West Scotland	89%	100%		11%
Central Scotland	69%	77%		36%
Mid Scotland & Fife	61%	75%		32%
Highlands & Islands	63%	62%		37%
North East Scotland	91%	61%		29%

Base: All MSPs who have at least heard of Audit Scotland

paadvocacy stakeholder research

Committees	Favourable		Very favourable
Criminal Justice Committee	82%		26%
Economy and Fair Work Committee	59%		10%
Education, Children & Young People Committee	100%		67%
Finance and Public Administration Committee	100%		77%
Health, Social Care & Sport Committee	100%		22%
Net Zero, Energy and Transport Committee	100%		80%
Social Justice & Social Security Committee	100%		34%

Almost all members of key committees think favourably of Audit Scotland

Members of the Economy Committee are least likely to express support for Audit Scotland.

Base: All MSPs who have at least heard of Audit Scotland

paadvocacy
stakeholder research

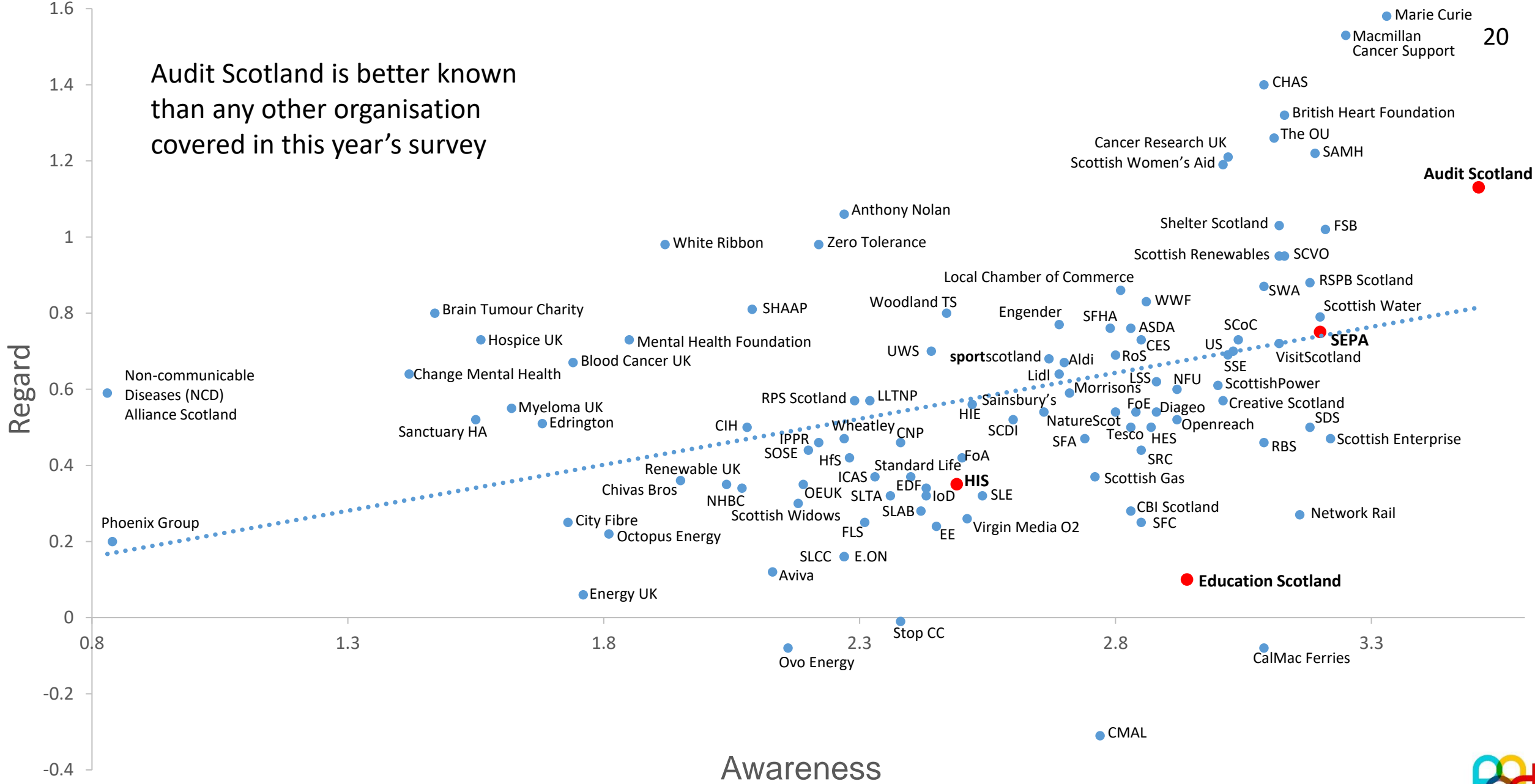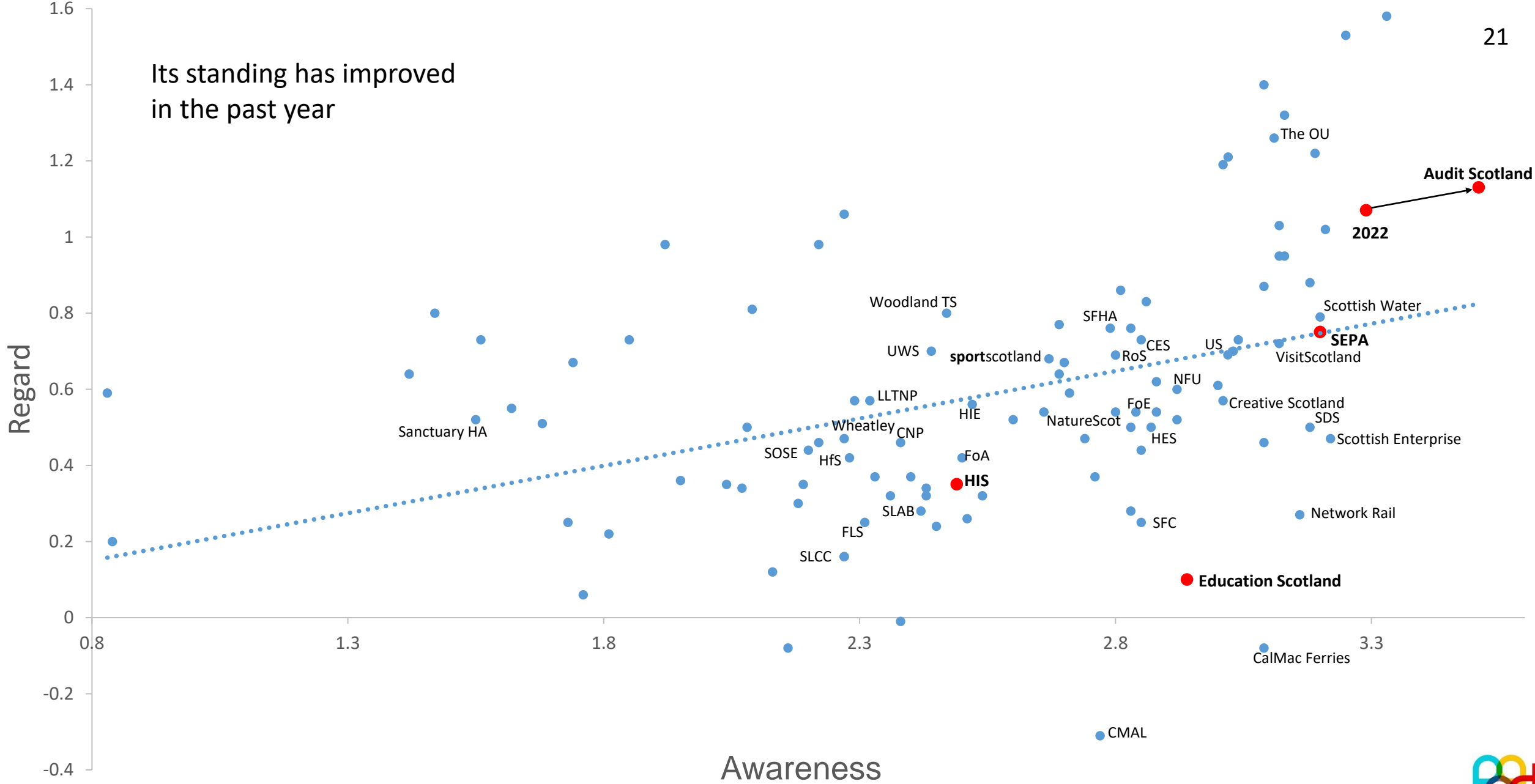# Guide to following chart

CES – Crown Estate Scotland
CHAS – Children's Hospices Across Scotland
CIH – Chartered Institute of Housing Scotland
CMAL - Caledonian Maritime Assets Limited
CNP – Cairngorm National Park
CS – Creative Scotland
FLS – Forestry and Land Scotland
FofA – Faculty of Advocates
FoE – Friends of the Earth Scotland
FSB – Federation of Small Businesses
HES – Historic Environment Scotland
HfS – Homes for Scotland
HIE – Highlands and Islands Enterprise
HIS – Healthcare Improvement Scotland
ICAS – Institute of Chartered Accountants Scotland
IoD – Institute of Directors Scotland
IPPR – Institute of Public Policy Research
LLTNP – Loch Lomond and the Trossachs National Park
LSS – Law Society of Scotland
NFU – National Farmers Union Scotland
NHBC – National House Building Council
OEUK – Offshore Energies UK
RBS – Royal Bank of Scotland
RoS – Registers of Scotland

RPS Scotland – Royal Pharmaceutical Society Scotland
SAMH – Scottish Association for Mental Health
Sanctuary HA – Sanctuary Housing Association
SCDI – Scottish Council for Development and Industry
SCoC – Scottish Chambers of Commerce
SCVO – Scottish Council for Voluntary Organisations
SEPA – Scottish Environment Protection Agency
SFA – Scottish Football Association
SFC – Scottish Funding Council
SFHA – Scottish Federation of Housing Associations
SDS – Skills Development Scotland
SLE – Scottish Land & Estates
SLAB – Scottish Legal Aid Board
SLCC – Scottish Legal Complaints Commission
SLTA – Scottish Licensed Trade Association
SoSE – South of Scotland Enterprise
SRC – Scottish Retail Consortium
Stop CC – Stop Climate Chaos Scotland
SWA – Scotch Whisky Association
The OU – The Open University
US – Universities Scotland
UWS – University of the West of Scotland
Woodland TS – The Woodland Trust Scotland
WWF – WWF Scotland

paadvocacy
stakeholder research

Audit Scotland is better known than any other organisation covered in this year's survey

Regard (y-axis) vs **Awareness** (x-axis)

Marie Curie
Macmillan Cancer Support
CHAS
British Heart Foundation
The OU
SAMH
Cancer Research UK
Scottish Women's Aid
Audit Scotland
Anthony Nolan
Shelter Scotland
FSB
White Ribbon
Zero Tolerance
Scottish Renewables
SCVO
Local Chamber of Commerce
RSPB Scotland
SWA
Brain Tumour Charity
SHAAP
Woodland TS
Engender
SFHA
WWF
Scottish Water
Hospice UK
Mental Health Foundation
UWS
sportscotland
Aldi
RoS
ASDA
CES
SCoC
US
SEPA
Blood Cancer UK
Lidl
LSS
NFU
SSE
VisitScotland
Non-communicable Diseases (NCD) Alliance Scotland
Change Mental Health
RPS Scotland
LLTNP
Sainsbury's
Morrisons
FoE
Diageo
ScottishPower
Creative Scotland
Myeloma UK
Edrington
HIE
SCDI
NatureScot
Tesco
HES
Openreach
SDS
Sanctuary HA
CIH
Wheatley
CNP
SFA
SRC
RBS
Scottish Enterprise
IPPR
HfS
Standard Life
FoA
HIS
Scottish Gas
Renewable UK
SOSE
ICAS
EDF
IoD
SLE
CBI Scotland
Network Rail
Chivas Bros
NHBC
OEUK
SLTA
SLAB
SFC
City Fibre
Scottish Widows
FLS
EE
Virgin Media O2
Phoenix Group
Octopus Energy
SLCC
E.ON
Education Scotland
Aviva
Energy UK
Stop CC
Ovo Energy
CalMac Ferries
CMAL

0.8   1.3   1.8   2.3   2.8   3.3

Base: Awareness - All MSPs; Regard – all who have at least heard of each

paadvocacy
stakeholder research

Its standing has improved in the past year

Scatter plot of Regard (y-axis, from -0.4 to 1.6) versus Awareness (x-axis, from 0.8 to 3.3). Labelled points include: Audit Scotland, 2022, The OU, Scottish Water, SEPA, VisitScotland, SFHA, Woodland TS, CES, US, UWS, sportscotland, RoS, NFU, Creative Scotland, SDS, Scottish Enterprise, LLTNP, FoE, HIE, NatureScot, Wheatley, CNP, HES, Sanctuary HA, SOSE, HfS, FoA, HIS, SLAB, FLS, SFC, Network Rail, SLCC, Education Scotland, CalMac Ferries, CMAL.

Awareness

Base: Awareness - All MSPs; Regard – all who have at least heard of each

pa advocacy
stakeholder research

Three-quarters of MSPs recall satisfactory contact with Audit Scotland in the past year

No contact (not expected)

No contact (but expected)
4%

Fairly dissatisfied 3%

Neither/nor
11%

33% Very satisfied

9%

40%

Fairly satisfied

Only two MSPs have had reason to have been dissatisfied with contact from Audit Scotland in the past year. Three Members do not recall, but would have expected, contact from Audit Scotland in the past year.

Audit Scotland	2021	2022	2023	Change 22-23+%
Satisfied	65%	68%	73%	+5
Dissatisfied	6%	3%	3%	0
No contact (but expected)	3%	2%	4%	+2
No contact (not expected)	9%	6%	9%	+3

Base: All MSPs who have at least heard of Audit Scotland

Engagement appears to have been well managed across parties

Opposition MSPs are only marginally more likely than Government MSPs to say they have had satisfactory contact with Audit Scotland in the past year.

	Satisfied	Dissatisfied	No contact (but expected)	No contact (not expected)
All MSPs	73%	3%	4%	9%
Government	70%	6%	3%	6%
Opposition	77%	0%	5%	13%
New MSPs	73%	6%	8%	12%
Returning MSPs	73%	2%	2%	8%
West Scotland	100%	0%	0%	0%
South Scotland	84%	0%	0%	8%
Highlands & Islands	81%	0%	0%	0%
Glasgow	76%	0%	24%	0%
North East Scotland	67%	0%	0%	19%
Mid Scotland & Fife	66%	13%	0%	9%
Lothian	60%	0%	0%	20%
Central Scotland	58%	11%	8%	11%

Base: All MSPs who have at least heard of Audit Scotland

paadvocacy
stakeholder research

The vast majority of members of most key committees have been satisfied with contact from Audit Scotland in the past year
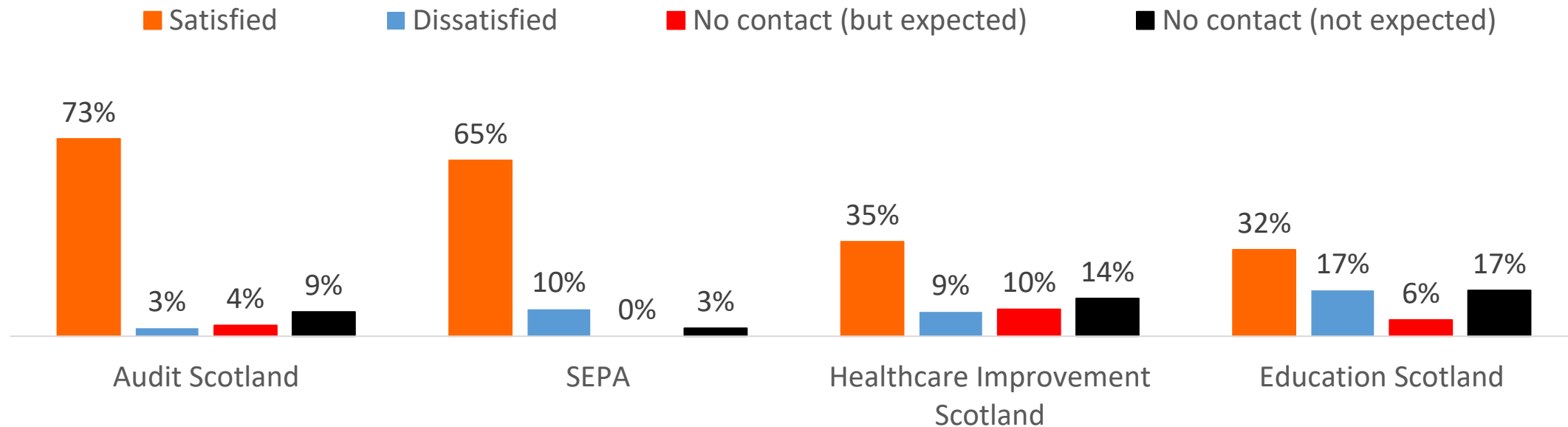
Across the key committees below, only one MSP has had reason to have been dissatisfied with the recent contact they have had with Audit Scotland.

	Satisfied	Dissatisfied	No contact (but expected)	No contact (not expected)
Criminal Justice Committee	82%	18%	0%	0%
Economy and Fair Work Committee	71%	0%	0%	0%
Education, Children & Young People Committee	84%	0%	16%	0%
Finance and Public Administration Committee	100%	0%	0%	0%
Health, Social Care & Sport Committee	67%	0%	16%	16%
Net Zero, Energy and Transport Committee	86%	0%	0%	14%
Social Justice & Social Security Committee	87%	0%	0%	13%

Base: All MSPs who have at least heard of Audit Scotland

paadvocacy
stakeholder research

Most MSPs recall satisfactory engagement with SEPA in the past year

Members are unlikely to have had meaningful contact with Healthcare Improvement Scotland or Education Scotland in the past year.

■ Satisfied   ■ Dissatisfied   ■ No contact (but expected)   ■ No contact (not expected)

	Satisfied	Dissatisfied	No contact (but expected)	No contact (not expected)
Audit Scotland	73%	3%	4%	9%
SEPA	65%	10%	0%	3%
Healthcare Improvement Scotland	35%	9%	10%	14%
Education Scotland	32%	17%	6%	17%

Base: All MSPs who have at least heard of each

paadvocacy
stakeholder research

Thank you
Robert Cumming
PA Advocacy
robert.cumming@pa-advocacy.com
01577 865124